

RSM US LLP
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*Independent Auditor
for the Debtors and Debtors-in
Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: : **Chapter 11**
CELSIUS NETWORK, LLC, et al., : **Case No. 22-10964 (MG)**
:
Debtors.¹ : **(Jointly Administered)**
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**SUMMARY OF FINAL FEE APPLICATION OF RSM US
LLP FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR CERTAIN AUDIT
SERVICES FOR THE FINAL PERIOD FROM AUGUST 1, 2023
THROUGH NOVEMBER 9, 2023**

| | |
|---|--|
| Name of Applicant: | RSM US LLP |
| Authorized to Provide Professional Services to: | Celsius Network, LLC, et al. |
| Date of Retention: | August 1, 2023 |
| Period for which compensation and reimbursement is sought: | August 1, 2023, through November 9, 2023 |
| Amount of final compensation sought as actual, reasonable, and necessary: | \$1,247,374.45 |
| Amount of final expense reimbursement sought as actual, reasonable, and necessary: | \$32,003.70 |
| This is an: <u>monthly</u> <input checked="" type="checkbox"/> <u>final application</u> | |

1 The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (0143); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd.; GK8 Ltd (1209); GK8 USA LLC (9450) and GK8 UK Limited (0893). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

**SUMMARY OF HOURS BY PROJECT CATEGORY AND
EXPENSES**
CELSIUS MINING LLC
August 1, 2023 through November 9, 2023

| Project Category | | Total Hours | Total Fees |
|-------------------------------|------------|--------------------|---------------------|
| Audit Services | Exhibit A1 | 2,755.29 | 1,114,714.70 |
| Fee Application and Retention | Exhibit A2 | 75.60 | 25,034.00 |
| Form 10 Services | Exhibit A3 | 208.05 | 101,820.75 |
| NewCo Audit | Exhibit A4 | 9.00 | 5,805.00 |
| Out of pocket expenses | Exhibit B | - | 32,003.70 |
| GRAND TOTALS | | 3,047.94 | 1,279,378.15 |

EXHIBIT A
SUMMARY OF HOURS BY PROFESSIONAL FOR RSM US LLP
August 1, 2023 through November 9, 2023

| Professional | Position | Hourly Billing Rate (\$) | Total Billed Hours | Total Compensation (\$) |
|--------------------------|-----------------------------|---|-----------------------------------|--|
| Andres, Jack | Associate | 235.00 | 6.20 | 1,457.00 |
| Bakir, Jinjuta | Associate | 235.00 | 12.20 | 2,867.00 |
| Ballock, Jacob | Associate | 235.00 | 4.00 | 940.00 |
| Bass, Liesel | Associate | 235.00 | 271.15 | 63,720.25 |
| Blice, Joe | Partner | 840.00 | 33.50 | 28,140.00 |
| Bowers, Leah | Manager | 450.00 | 163.00 | 73,350.00 |
| Broberg, Brad | Partner | 840.00 | 0.50 | 420.00 |
| Cardone, John | Senior Director | 690.00 | 2.00 | 1,380.00 |
| Cole, Monique | Principal | 840.00 | 24.40 | 20,496.00 |
| Collins, Stephen | Associate | 235.00 | 155.80 | 36,613.00 |
| Cook, Tanner | Senior Associate | 300.00 | 1.50 | 450.00 |
| Crismyre, Michael | Senior Director | 690.00 | 7.50 | 5,175.00 |
| Croce, Steven | Senior Manager | 645.00 | 343.00 | 221,235.00 |
| Cronin, Chloe | Senior Associate | 300.00 | 15.00 | 4,500.00 |
| Curtis, Troy | Conflicts Specialist | 140.00 | 35.50 | 4,970.00 |
| Davisson, Rich | Partner | 840.00 | 9.30 | 7,812.00 |
| Devine, Jack | Associate | 235.00 | 3.00 | 705.00 |
| Doherty, Shailey | Senior Associate | 300.00 | 18.60 | 5,580.00 |
| Durkin, Nicole | Partner | 840.00 | 3.50 | 2,940.00 |
| Eastlack, Mike | Associate | 235.00 | 0.50 | 117.50 |
| Forst, Chris | Senior Associate | 300.00 | 19.50 | 5,850.00 |
| Gonzalez, Giselle | Associate | 235.00 | 100.20 | 23,547.00 |

| Professional | Position | Hourly Billing Rate (\$) | Total Billed Hours | Total Compensation (\$) |
|--------------------|--------------------------------|--------------------------|--------------------|-------------------------|
| Gross, Guy | Partner | 840.00 | 0.30 | 252.00 |
| Hein, Deb | CDP Processor Lead | 260.00 | 0.70 | 182.00 |
| Hermsen, Cassie | Associate | 235.00 | 59.05 | 13,876.75 |
| Hernandez, Ben | Supervisor | 345.00 | 0.50 | 172.50 |
| Hill, Caleb | Associate | 235.00 | 69.30 | 16,285.50 |
| Hill, Lindsay | Principal | 840.00 | 1.00 | 840.00 |
| Hill, Lindsay | Principal | 840.00 | 6.00 | 5,040.00 |
| Hollier, Tori | Supervisor | 345.00 | 370.65 | 127,874.25 |
| Hoover, Rachel | Director | 645.00 | 44.30 | 28,573.50 |
| Hurley, Ryan | Partner | 840.00 | 11.50 | 9,660.00 |
| Iqbal, Nazim | Manager | 450.00 | 188.90 | 85,005.00 |
| Jacobson, Scott | Director | 645.00 | 3.00 | 1,935.00 |
| Johnson, Luke | Manager | 450.00 | 0.30 | 135.00 |
| Jones, Camille | Independence Conflicts Manager | 450.00 | 2.00 | 900.00 |
| Khaydarov, Timur | Manager | 450.00 | 11.75 | 5,287.50 |
| Knapp, Katherine | Senior Associate | 300.00 | 97.50 | 29,250.00 |
| Koznek, Xin | Director | 645.00 | 14.55 | 9,384.75 |
| LaDue, Christopher | Principal | 840.00 | 2.10 | 1,764.00 |
| Lancaster, Barbara | Director | 645.00 | 5.50 | 3,547.50 |
| Lewey, Andrew | Senior Associate | 300.00 | 18.50 | 5,550.00 |
| Loose, Russell | Senior Manager | 645.00 | 22.50 | 14,512.50 |
| McGregor, Erin | Senior Associate | 300.00 | 26.20 | 7,860.00 |
| Micciche, Thomas | Supervisor | 345.00 | 23.20 | 8,004.00 |
| Milgrim, Jacob | Supervisor | 345.00 | 1.50 | 517.50 |

| Professional | Position | Hourly Billing Rate (\$) | Total Billed Hours | Total Compensation (\$) |
|---------------------------|------------------------------------|--------------------------|--------------------|-------------------------|
| Minich, Zach | Senior Associate | 300.00 | 27.00 | 8,100.00 |
| Mowery, Catherine | Conflicts Manager Senior | 300.00 | 5.00 | 1,500.00 |
| Murray, Mark | Senior Manager | 645.00 | 24.50 | 15,802.50 |
| Nabhan, Louis | Senior Associate | 300.00 | 1.00 | 300.00 |
| Olsen, Deborah | CDP Processor Senior | 260.00 | 4.50 | 1,170.00 |
| Oreilly, Brendan | Associate | 235.00 | 14.50 | 3,407.50 |
| Perdieu, William | Associate | 235.00 | 2.75 | 646.25 |
| Regan, John | Supervisor | 345.00 | 50.40 | 17,388.00 |
| Roper, David | Manager | 450.00 | 5.00 | 2,250.00 |
| Schulman, Jay | Principal | 840.00 | 10.00 | 8,400.00 |
| Siegal, Howard | Partner | 840.00 | 93.20 | 78,288.00 |
| Siegal, Howie | Partner | 840.00 | 90.20 | 75,768.00 |
| Sill, Pamela | CDP Report Processor Senior | 300.00 | 1.50 | 450.00 |
| Soehartono, Ellen | Associate | 235.00 | 169.57 | 39,848.95 |
| Staerk, Catherine | Senior Associate | 300.00 | 243.10 | 72,930.00 |
| Stellmacher, Grant | Senior Associate | 300.00 | 50.27 | 15,081.00 |
| Stonyte, Gabriele | Associate | 235.00 | 22.35 | 5,252.25 |
| Tihov, Ivan | Associate | 235.00 | 4.00 | 940.00 |
| Towarnicke, Arlene | Principal | 840.00 | 5.20 | 4,368.00 |
| Wei, Chris | Senior Associate | 300.00 | 8.00 | 2,400.00 |
| Zavoronkova, Irina | Principal | 840.00 | 5.25 | 4,410.00 |
| GRAND TOTALS: | | | 3,047.94 | 1,247,374.45 |
| | BLENDED RATE: | 409 | | |

EXHIBIT A1
TOTAL AUDIT SERVICES HOURS DETAIL
BY PROFESSIONAL FOR RSM US LLP
August 1, 2023 through November 9, 2023

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|---------------------|-----------------|-----------------|--|--------------|-------------|------------------------|
| Bowers, Leah | Manager | August 1, 2023 | internal celsius discussion on scheduling | 0.50 | 450.00 | 225.00 |
| Hollier, Tori | Supervisor | August 1, 2023 | Catch up call with manager, discussing staffing, game plan, potential travel etc. | 0.50 | 345.00 | 172.50 |
| Hernandez, Ben | Supervisor | August 7, 2023 | internal meeting to discuss planning/introduction of client | 0.50 | 345.00 | 172.50 |
| Bowers, Leah | Manager | August 7, 2023 | celsius internal team call - get everyone up to speed | 0.50 | 450.00 | 225.00 |
| Iqbal, Nazim | Manager | August 7, 2023 | Internal Meetings with team discussing overall audit procedures and planning | 1.00 | 450.00 | 450.00 |
| Collins, Stephen | Associate | August 7, 2023 | Request list for 2020 | 0.50 | 235.00 | 117.50 |
| Collins, Stephen | Associate | August 7, 2023 | Request list for 2021 | 0.50 | 235.00 | 117.50 |
| Collins, Stephen | Associate | August 7, 2023 | Request list for 2022 | 0.50 | 235.00 | 117.50 |
| Siegal, Howard | Partner | August 8, 2023 | Clearing out comments from the CLEAR form from Chris Boettger and Scott Wilgenbusch. Finalization of engagement letter sent to Joel Block. Discussion with team on file setup in caseware. | 3.00 | 840.00 | 2,520.00 |
| Bowers, Leah | Manager | August 8, 2023 | celsius internal call for clear/file creation | 0.50 | 450.00 | 225.00 |
| Collins, Stephen | Associate | August 8, 2023 | Request list for 2020 | 0.15 | 235.00 | 35.25 |
| Collins, Stephen | Associate | August 8, 2023 | Request list for 2021 | 0.20 | 235.00 | 47.00 |
| Collins, Stephen | Associate | August 8, 2023 | Request list for 2022 | 0.15 | 235.00 | 35.25 |
| Croce, Steven | Senior Manager | August 14, 2023 | Set up file and work on begin letters | 4.00 | 645.00 | 2,580.00 |
| Croce, Steven | Senior Manager | August 15, 2023 | begin letters | 2.00 | 645.00 | 1,290.00 |
| Bowers, Leah | Manager | August 15, 2023 | External call w/ EY Israel & internal debrief call | 1.20 | 450.00 | 540.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|------------------|-------------------|--|-------|--------|-----------------|
| Iqbal, Nazim | Manager | August 15, 2023 | 1.5 - Meeting with EY Israel and RSM regarding prior year audits and methodology. 0.5 - Meeting with team to debrief on discussion with EY Israel and next steps | 2.00 | 450.00 | 900.00 |
| Croce, Steven | Senior Manager | August 17, 2023 | Understandings and other planning matters | 4.00 | 645.00 | 2,580.00 |
| Croce, Steven | Senior Manager | August 18, 2023 | Understandings and other planning matters | 4.00 | 645.00 | 2,580.00 |
| Croce, Steven | Senior Manager | August 22, 2023 | Understandings and other planning matters | 4.00 | 645.00 | 2,580.00 |
| Croce, Steven | Senior Manager | August 29, 2023 | planning forms, budgets, training personnel, review of set up | 8.00 | 645.00 | 5,160.00 |
| Iqbal, Nazim | Manager | August 29, 2023 | Meeting with Leah Bowers and Steve Croce to discuss audit plan and travel plans for audit | 0.40 | 450.00 | 180.00 |
| Iqbal, Nazim | Manager | August 29, 2023 | Meeting with Steve Croce and Joel Block to discuss valuation methodology and documents of Celsius | 0.40 | 450.00 | 180.00 |
| Croce, Steven | Senior Manager | August 30, 2023 | planning forms, budgets, training personnel, review of set up | 8.00 | 645.00 | 5,160.00 |
| Iqbal, Nazim | Manager | August 30, 2023 | Meeting with Steve, Howie, and Leah to discuss audit plan for Celsius | 0.50 | 450.00 | 225.00 |
| Siegal, Howard | Partner | August 31, 2023 | attended preclearance call with the sec to discuss predecessor auditor requirements | 0.70 | 840.00 | 588.00 |
| Hollier, Tori | Supervisor | September 5, 2023 | trial balance formatting + importing + mapping | 2.70 | 345.00 | 931.50 |
| Hollier, Tori | Supervisor | September 5, 2023 | materiality calculations + understanding engagement research and background | 2.40 | 345.00 | 828.00 |
| Knapp, Katherine | Senior Associate | September 6, 2023 | Formatted 2020 GL to make selections | 1.00 | 300.00 | 300.00 |
| Knapp, Katherine | Senior Associate | September 6, 2023 | Formatted 2021 GL to make selections | 1.00 | 300.00 | 300.00 |
| Knapp, Katherine | Senior Associate | September 6, 2023 | Used CLEAR to fill out parts of WP 1300 - Understanding the Entity. Made a list of questions/inquiries to send to client to fill out the remaining questions in WP 1300. | 4.00 | 300.00 | 1,200.00 |
| Hollier, Tori | Supervisor | September 6, 2023 | sample selection for 2020-2022- cash, prepaids, AP, payroll, AR, and looking at FA | 3.70 | 345.00 | 1,276.50 |
| Hollier, Tori | Supervisor | September 6, 2023 | trial balance formatting + importing + mapping | 1.70 | 345.00 | 586.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|------------------|-------------------|---|-------|--------|-----------------|
| Hollier, Tori | Supervisor | September 6, 2023 | materiality calculations + understanding engagement research and background | 1.50 | 345.00 | 517.50 |
| Knapp, Katherine | Senior Associate | September 7, 2023 | Used formatted GL to make 2021 Operating expenses selections, and completed sample design forms for 2021 Operating expenses | 1.50 | 300.00 | 450.00 |
| Knapp, Katherine | Senior Associate | September 7, 2023 | Used AR aging to determine population to be tested and how it will be tested | 0.50 | 300.00 | 150.00 |
| Knapp, Katherine | Senior Associate | September 7, 2023 | Used formatted GLs to make 2022 Operating expenses selections, and completed sample design forms for 2022 Operating expenses | 1.50 | 300.00 | 450.00 |
| Knapp, Katherine | Senior Associate | September 7, 2023 | Formatted 2022 GL, 30 min meeting with Tori and Nazim to discuss Celsius plan (AR, FA, advance payments), Hour meeting with Tori to discuss advance payments and AR | 3.00 | 300.00 | 900.00 |
| Knapp, Katherine | Senior Associate | September 7, 2023 | Used 2022 advance payment details to determine populations to be tested and updated sample design forms | 1.00 | 300.00 | 300.00 |
| Iqbal, Nazim | Manager | September 7, 2023 | Meeting with Tori and Katherine to discuss audit approach and selections | 0.50 | 450.00 | 225.00 |
| Hollier, Tori | Supervisor | September 7, 2023 | sample selection for 2020-2022- cash, prepaids, AP, payroll, AR, and looking at FA | 3.20 | 345.00 | 1,104.00 |
| Hollier, Tori | Supervisor | September 7, 2023 | Working on setting materiality for audits | 1.50 | 345.00 | 517.50 |
| Knapp, Katherine | Senior Associate | September 8, 2023 | 2021 cash reconciliations, made cash cutoff selections | 1.50 | 300.00 | 450.00 |
| Knapp, Katherine | Senior Associate | September 8, 2023 | Used datasnipper to extract outgoing payments from the Jan 2023 bank statement, formed search for unrecorded liabilities population for testing, input population into sample design form, made 2022 search for unrecorded liabilities selections, completed AP analytics | 5.00 | 300.00 | 1,500.00 |
| Knapp, Katherine | Senior Associate | September 8, 2023 | 2022 cash reconciliations, made cash cutoff selections | 1.50 | 300.00 | 450.00 |
| Hollier, Tori | Supervisor | September 8, 2023 | sample selection for 2020-2022- cash, prepaids, AP, payroll, AR, and looking at FA ; set up communication options for team to discuss travel plans, | 4.50 | 345.00 | 1,552.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|------------------|--------------------|---|-------|--------|-----------------|
| | | | game plan, timelines, etc. in onenote internally | | | |
| Hollier, Tori | Supervisor | September 8, 2023 | began setting up significant accounts risk assessment form and planning risk assessment for audits | 1.30 | 345.00 | 448.50 |
| Knapp, Katherine | Senior Associate | September 11, 2023 | Used formatted GL to make 2021 COGS selections, and completed sample design forms for 2021 COGS as well as set up testing workpaper | 1.50 | 300.00 | 450.00 |
| Knapp, Katherine | Senior Associate | September 11, 2023 | Used 2022 accrued expense detail to set up testing workpaper | 1.00 | 300.00 | 300.00 |
| Knapp, Katherine | Senior Associate | September 11, 2023 | Used formatted GL to make 2022 COGS selections, and completed sample design forms for 2022 COGS as well as set up testing workpaper. | 1.50 | 300.00 | 450.00 |
| Knapp, Katherine | Senior Associate | September 11, 2023 | Used 2022 advance payment detail to make proprietary site selections | 2.00 | 300.00 | 600.00 |
| Bass, Liesel | Associate | September 11, 2023 | 5410 wp prepaid & prepaid hosting, wp set up | 2.80 | 235.00 | 658.00 |
| Nabhan, Louis | Senior Associate | September 11, 2023 | Document review in preparation for the audit planning meeting | 0.50 | 300.00 | 150.00 |
| Iqbal, Nazim | Manager | September 11, 2023 | Meeting with Joe and EY discussing Audit Status and testing approach | 1.00 | 450.00 | 450.00 |
| Collins, Stephen | Associate | September 11, 2023 | Entered support info for samples | 1.00 | 235.00 | 235.00 |
| Hollier, Tori | Supervisor | September 11, 2023 | picked remaining 2021 and 2022 samples | 1.20 | 345.00 | 414.00 |
| Hollier, Tori | Supervisor | September 11, 2023 | training engagement staff-walking through testwork procedures, sample selections, testing approach, and addressing questions that came up with learning how to process support. Sections included are prepaid assets, planning inquiries, advanced payments, and cash | 2.70 | 345.00 | 931.50 |
| Blice, Joe | Partner | September 12, 2023 | short planning discussion with EL on risk assessment | 0.50 | 840.00 | 420.00 |
| Knapp, Katherine | Senior Associate | September 12, 2023 | Set up 2021 accrued expenses testing workpaper, made 2021 accrued expense selections, completed 2021 accrued expenses leadsheet | 2.00 | 300.00 | 600.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|------------------|--------------------|--|-------|--------|-----------------|
| Knapp, Katherine | Senior Associate | September 12, 2023 | Completed 2022 AP audit program and 2022 search for unrecorded liabilities testing | 2.00 | 300.00 | 600.00 |
| Knapp, Katherine | Senior Associate | September 12, 2023 | Set up 2022 accrued expenses testing workpaper, made 2022 accrued expense selections, completed 2022 accrued expenses leadsheet | 2.00 | 300.00 | 600.00 |
| Knapp, Katherine | Senior Associate | September 12, 2023 | Completed 2022 cash audit program, 2022 cash leadsheet, and 2022 cash testing | 1.00 | 300.00 | 300.00 |
| Knapp, Katherine | Senior Associate | September 12, 2023 | Completed 2022 COGS leadsheet and 2022 COGS audit program. Updated COGS selections | 1.00 | 300.00 | 300.00 |
| Bowers, Leah | Manager | September 12, 2023 | Call with internal valuation team over scope of valuation, timing, and documents provided by the client for valuation purposes. | 0.50 | 450.00 | 225.00 |
| Bowers, Leah | Manager | September 12, 2023 | Update call with Joel, Steve, Howie and Nazim for status updates and path forward on some testing approaches. / also timing update from client on some deliverables. | 0.50 | 450.00 | 225.00 |
| Bass, Liesel | Associate | September 12, 2023 | client meeting with Joel Block, CFO to discuss audit timeline, business operations, etc. | 2.00 | 235.00 | 470.00 |
| Bass, Liesel | Associate | September 12, 2023 | 5410 prepaid support processing & testing | 6.50 | 235.00 | 1,527.50 |
| Nabhan, Louis | Senior Associate | September 12, 2023 | audit planning meeting | 0.50 | 300.00 | 150.00 |
| Iqbal, Nazim | Manager | September 12, 2023 | Call with Joel, Steve, Howie and Leah for status updates and testing approaches. | 0.50 | 450.00 | 225.00 |
| Iqbal, Nazim | Manager | September 12, 2023 | Call with internal valuation team, Leah, and Steve regarding Seasonal Adjustments Factors Evaluation (SAFE) and Convertible Note valuations. | 0.50 | 450.00 | 225.00 |
| Hoover, Rachel | Director | September 12, 2023 | audit planning meeting, prep, review schedules/qs | 1.20 | 645.00 | 774.00 |
| Davisson, Rich | Partner | September 12, 2023 | Accounting matters discussion with team and review of related consult. | 1.00 | 840.00 | 840.00 |
| Collins, Stephen | Associate | September 12, 2023 | Entered support info for samples | 2.00 | 235.00 | 470.00 |
| Collins, Stephen | Associate | September 12, 2023 | Entered support info for samples | 5.00 | 235.00 | 1,175.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|--------------------|---|-------|--------|-----------------|
| Hollier, Tori | Supervisor | September 12, 2023 | discussed planning inquiries and digital assets with Joel | 2.00 | 345.00 | 690.00 |
| Hollier, Tori | Supervisor | September 12, 2023 | picked remaining 2021 and 2022 samples; discussed fixed asset workbook with client to ensure understanding prior to sending selections + filled in team member on discussion | 1.30 | 345.00 | 448.50 |
| Hollier, Tori | Supervisor | September 12, 2023 | reviewed digital assets workbook provided by client (PBC) for understanding, discussed gameplan for testing approach with team | 2.50 | 345.00 | 862.50 |
| Hollier, Tori | Supervisor | September 12, 2023 | training engagement staff-walking through testwork procedures, sample selections, testing approach, and addressing questions that came up with learning how to process support. Sections included are prepaid assets, planning inquiries, advanced payments, and cash | 2.10 | 345.00 | 724.50 |
| Koznek, Xin | Director | September 12, 2023 | audit planning meeting | 0.50 | 645.00 | 322.50 |
| Koznek, Xin | Director | September 12, 2023 | review documents prep for audit planning meeting | 0.50 | 645.00 | 322.50 |
| Knapp, Katherine | Senior Associate | September 13, 2023 | Completed 2021 cash audit program and 2021 cash leadsheet | 0.50 | 300.00 | 150.00 |
| Knapp, Katherine | Senior Associate | September 13, 2023 | Completed 2022 GL Completeness | 1.00 | 300.00 | 300.00 |
| Bass, Liesel | Associate | September 13, 2023 | 5410 Leadsheet, 5410 prepaid support processing & testing | 1.20 | 235.00 | 282.00 |
| Bass, Liesel | Associate | September 13, 2023 | 2000 SEC wp understanding the entity | 1.70 | 235.00 | 399.50 |
| Bass, Liesel | Associate | September 13, 2023 | planning documents, 1300 SEC understanding the entity, 1600 SEC overall audit strategy | 4.50 | 235.00 | 1,057.50 |
| Crismyre, Michael | Senior Director | September 13, 2023 | questions related to personal property valuation | 0.50 | 690.00 | 345.00 |
| Hoover, Rachel | Director | September 13, 2023 | emails with team | 0.30 | 645.00 | 193.50 |
| Hollier, Tori | Supervisor | September 13, 2023 | fixed asset testing approach discussions with team member(s), internal game planning to break out testing sections by engagement member | 1.50 | 345.00 | 517.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|----------------|------------------|--------------------|---|-------|--------|-----------------|
| Hollier, Tori | Supervisor | September 13, 2023 | began to set up bitcoin testing workpapers, looked at 2021 rollforward | 2.50 | 345.00 | 862.50 |
| Hollier, Tori | Supervisor | September 13, 2023 | training engagement staff-walking through testwork procedures, sample selections, testing approach, and addressing questions that came up with learning how to process support. Sections included are prepaid assets, planning inquiries, advanced payments, and cash | 2.00 | 345.00 | 690.00 |
| Andres, Jack | Associate | September 14, 2023 | agreements review | 0.90 | 235.00 | 211.50 |
| Bowers, Leah | Manager | September 14, 2023 | Meeting with Steve/Tori/Nazim for 30 min to discuss testing approach for bitcoin, FA observations, options. Additional 30 min connect with Joel and Taylor to discuss FA observations update / long life asset Impairment / status | 1.00 | 450.00 | 450.00 |
| Bass, Liesel | Associate | September 14, 2023 | inquiry for understanding internal controls: 2000 SEC, 2200 SEC, 2300 SEC 2400 series understanding transaction cycles: 2400 SEC revenue/receivables/receipts, 2410 SEC purchases/payables/payments, 2440 SEC property/plant/equipment, 2495 SEC bus. comb./goodwill/intang. assets | 8.30 | 235.00 | 1,950.50 |
| Cole, Monique | Principal | September 14, 2023 | Planning discussion | 0.40 | 840.00 | 336.00 |
| Hollier, Tori | Supervisor | September 14, 2023 | worked on 2021 rollforward, reviewed the options trading in 2022 bitcoin section and discussed testing approach | 2.50 | 345.00 | 862.50 |
| Hollier, Tori | Supervisor | September 14, 2023 | training engagement staff-walking through testwork procedures, sample selections, testing approach, and addressing questions that came up with learning how to process support. Sections included are prepaid assets, planning inquiries, advanced payments, and cash | 2.50 | 345.00 | 862.50 |
| McGregor, Erin | Senior Associate | September 15, 2023 | Updated FY22 significant accounts risk assessment form - | 1.00 | 300.00 | 300.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|----------------|-----------|--------------------|--|-------|--------|-----------------|
| | | | regrouped accounts to align with financials. | | | |
| Andres, Jack | Associate | September 15, 2023 | agreements review | 0.90 | 235.00 | 211.50 |
| Andres, Jack | Associate | September 15, 2023 | questions meeting | 0.50 | 235.00 | 117.50 |
| Andres, Jack | Associate | September 15, 2023 | questions list for audit and CS | 1.40 | 235.00 | 329.00 |
| Bowers, Leah | Manager | September 15, 2023 | Internal call with valuation folks regarding book value of Rhodium as part of the Seasonal Adjustments Factors Evaluation (SAFE) notes valuation. Further discussion regarding the long life asset impairment and requirements/scope there | 0.50 | 450.00 | 225.00 |
| Bowers, Leah | Manager | September 15, 2023 | internal meeting to connect on game plan regarding business valuation call, long life asset impairment call and update on file status | 0.30 | 450.00 | 135.00 |
| Bowers, Leah | Manager | September 15, 2023 | Call with Joel and team to go over long life asset Impairment considerations with RSM team including Monique, Howie, Steve, Nazim, Leah and Tori. Talked through overall considerations and assumptions utilized | 0.50 | 450.00 | 225.00 |
| Bass, Liesel | Associate | September 15, 2023 | 2200 SEC and 2230 SEC prep for SOC report documentation, updated 1300 SEC understanding the entity | 2.50 | 235.00 | 587.50 |
| Hill, Lindsay | Principal | September 15, 2023 | audit planning meeting | 0.50 | 840.00 | 420.00 |
| Eastlack, Mike | Associate | September 15, 2023 | rhodium audit planning meeting call | 0.50 | 235.00 | 117.50 |
| Cole, Monique | Principal | September 15, 2023 | Impairment call and discussion | 1.00 | 840.00 | 840.00 |
| Iqbal, Nazim | Manager | September 15, 2023 | Call with Joel and EY team to go over Impairment considerations with RSM team including Monique, Howie, Steve, Leah and Tori. | 1.00 | 450.00 | 450.00 |
| Iqbal, Nazim | Manager | September 15, 2023 | Reviewed cash section of the audit | 1.00 | 450.00 | 450.00 |
| Iqbal, Nazim | Manager | September 15, 2023 | Call with internal valuation team, Leah, Steve, and Howie regarding impairment of fixed | 0.60 | 450.00 | 270.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|------------------|--------------------|---|-------|--------|-----------------|
| | | | assets and common stock valuation. | | | |
| Doherty, Shailey | Senior Associate | September 15, 2023 | Attended the Celsius audit planning meeting and took notes | 0.50 | 300.00 | 150.00 |
| Hollier, Tori | Supervisor | September 15, 2023 | meeting with EY, joel, Monique (SME) and engagement team members discussing long life asset impairment approach | 0.50 | 345.00 | 172.50 |
| Hollier, Tori | Supervisor | September 15, 2023 | training engagement staff-walking through testwork procedures, sample selections, testing approach, and addressing questions that came up with learning how to process support. Sections included are prepaid assets, planning inquiries, advanced payments, and cash | 1.20 | 345.00 | 414.00 |
| Collins, Stephen | Associate | September 16, 2023 | **Missed time from Thursday 9/14/23** 2021 Advance payments testing (Bitmain/MicroBTs) | 4.20 | 235.00 | 987.00 |
| Collins, Stephen | Associate | September 16, 2023 | **Missed time from Thursday 9/14/23** Operating expense audit program | 0.80 | 235.00 | 188.00 |
| Collins, Stephen | Associate | September 17, 2023 | **Missed time from Friday 9/15/23** 2021 Advance Payments testing (Shipping/Customs and CoreScientific) | 3.50 | 235.00 | 822.50 |
| Croce, Steven | Senior Manager | September 17, 2023 | Time entered on 9/17 is time from previous week related to discussion with client and engagement team specifically related to planning approach, discussions related to valuation and bitcoin holdings | 4.00 | 645.00 | 2,580.00 |
| Croce, Steven | Senior Manager | September 17, 2023 | Time entered on 9/17 is time from previous week related to review of planning, specifically materiality and understanding forms. | 1.00 | 645.00 | 645.00 |
| Croce, Steven | Senior Manager | September 17, 2023 | Time entered on 9/17 is time from previous week related to discussion with client and engagement team specifically related to planning approach, discussions related to valuation and bitcoin holdings | 4.00 | 645.00 | 2,580.00 |
| Croce, Steven | Senior Manager | September 17, 2023 | Time entered on 9/17 is time from previous week related to review of planning, specifically | 1.00 | 645.00 | 645.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|--------------------|---|-------|--------|-----------------|
| | | | materiality and understanding forms. | | | |
| McGregor, Erin | Senior Associate | September 18, 2023 | significant accounts risk assessment form updating and documentation as well as mapping file to financial statements for risk assessment analysis and internally discussing risk areas and assertions. 9/19- 2022 significant accounts risk assessment form and risk assessment procedures - wrapping up aligning financial statements to the RSM significant accounts risk assessment form for planning purposes. Documenting inquiries regarding mapping of trial balance accounts to draft financial statements provided. Classifying and importing RMM's into 2022 financial statements. | 4.00 | 300.00 | 1,200.00 |
| Stonyte, Gabriele | Associate | September 18, 2023 | Rhodium Enterprises - drafting questions for appraiser; setting up model; meeting with Shailey Doherty to discuss the work process. | 2.50 | 235.00 | 587.50 |
| Siegal, Howard | Partner | September 18, 2023 | 2.2 hour planning meeting with the audit team. .5 planning call with joe blice, eqr. first readthrough of first draft of financials 1.2 hours. Long lived asset provided by client (PBC) memo readthrough and impairment excel files readthrough 2.4 hours. | 6.30 | 840.00 | 5,292.00 |
| Blice, Joe | Partner | September 18, 2023 | Planning meeting | 0.50 | 840.00 | 420.00 |
| Knapp, Katherine | Senior Associate | September 18, 2023 | Completed 2021 accrued expense testing | 2.75 | 300.00 | 825.00 |
| Knapp, Katherine | Senior Associate | September 18, 2023 | Completed 2021 cash testing | 0.50 | 300.00 | 150.00 |
| Knapp, Katherine | Senior Associate | September 18, 2023 | Made 2021 Legal Follow-Ups to send to Celsius team, Completed/reviewed 2021 Operating expenses testing and updated 2021 Operating expenses sample design form | 1.75 | 300.00 | 525.00 |
| Knapp, Katherine | Senior Associate | September 18, 2023 | Completed 2022 accrued expense testing | 0.25 | 300.00 | 75.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|------------------|--------------------|---|-------|--------|-----------------|
| Knapp, Katherine | Senior Associate | September 18, 2023 | Made 2022 Legal Follow-Ups to send to Celsius team, Worked on/reviewed 2022 Operating expenses testing and updated 2022 Operating expenses sample design form | 3.75 | 300.00 | 1,125.00 |
| Bowers, Leah | Manager | September 18, 2023 | Answering team questions as they were filling out planning forms | 0.70 | 450.00 | 315.00 |
| Bass, Liesel | Associate | September 18, 2023 | 2000s section of the 2021 file: 2000 SEC 2200 SEC 2400 SEC 2410 SEC 2440 SEC 2430 SEC 2495 SEC | 3.00 | 235.00 | 705.00 |
| Bass, Liesel | Associate | September 18, 2023 | completed wps 1300 SEC, 1600 SEC | 2.30 | 235.00 | 540.50 |
| Hoover, Rachel | Director | September 18, 2023 | review questions and agreements | 1.60 | 645.00 | 1,032.00 |
| Doherty, Shailey | Senior Associate | September 18, 2023 | Reviewed the Celsius 820 report, met with Gabriele to discuss the questions to appraiser, read through the promisorry note agreement | 1.10 | 300.00 | 330.00 |
| Croce, Steven | Senior Manager | September 18, 2023 | client and meetings with EY, training job personnel | 4.00 | 645.00 | 2,580.00 |
| Croce, Steven | Senior Manager | September 18, 2023 | client and meetings with EY, training job personnel, testing approach cycle understandings | 4.00 | 645.00 | 2,580.00 |
| McGregor, Erin | Senior Associate | September 19, 2023 | Remapping 2021 trial balance to align with the financial statements and updating assertions and testing procedures. | 1.60 | 300.00 | 480.00 |
| McGregor, Erin | Senior Associate | September 19, 2023 | Updating those charged with governance letter and related caseware form. | 0.70 | 300.00 | 210.00 |
| McGregor, Erin | Senior Associate | September 19, 2023 | 2022 significant accounts risk assessment form and risk assessment procedures - wrapping up aligning financial statements to the RSM significant accounts risk assessment form for planning purposes. Documenting inquiries regarding mapping of trial balance accounts to draft financial statements provided. Classifying and importing | 5.70 | 300.00 | 1,710.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|--------------------|---|-------|--------|-----------------|
| | | | RMM's into 2022 financial statements. | | | |
| Stonyte, Gabriele | Associate | September 19, 2023 | Rhodium Enterprises - continuing drafting questions for appraiser; working on the model; meeting with Shailey Doherty and PM to discuss the progress made. | 1.50 | 235.00 | 352.50 |
| Siegal, Howard | Partner | September 19, 2023 | planning reviews 1 discuss revenue testing approach 1.5 researched bankruptcy presentation 1 discussed hosting contract evaluation and land leases 1.6 Reviewed hosting contract evaluation and land 0.8 Read hosting contract and land leases 1.3 walked through certain RMM in planning with team 0.9 | 8.10 | 840.00 | 6,804.00 |
| Tihov, Ivan | Associate | September 19, 2023 | Locating certain accounts if they tie to trial balance, Footnotes or PY in the Tax Provision Workpaper | 1.00 | 235.00 | 235.00 |
| Andres, Jack | Associate | September 19, 2023 | questions list for AT and Clients specialist | 0.70 | 235.00 | 164.50 |
| Knapp, Katherine | Senior Associate | September 19, 2023 | completed 2021 accrued expense audit program | 0.25 | 300.00 | 75.00 |
| Knapp, Katherine | Senior Associate | September 19, 2023 | completed 2022 accrued expense audit program | 0.25 | 300.00 | 75.00 |
| Knapp, Katherine | Senior Associate | September 19, 2023 | completed 2022 Operating expenses testing | 1.00 | 300.00 | 300.00 |
| Knapp, Katherine | Senior Associate | September 19, 2023 | worked on 2022 lease testing | 5.00 | 300.00 | 1,500.00 |
| Knapp, Katherine | Senior Associate | September 19, 2023 | meeting with Howie to discuss leases | 0.50 | 300.00 | 150.00 |
| Bowers, Leah | Manager | September 19, 2023 | Answering team questions as they were filling out planning forms | 0.60 | 450.00 | 270.00 |
| Bowers, Leah | Manager | September 19, 2023 | long life asset Impairment record of consultation (ROC) preparation and review of impairment analysis excels and support provided by management | 1.80 | 450.00 | 810.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|------------------|--------------------|---|-------|--------|-----------------|
| Bowers, Leah | Manager | September 19, 2023 | Meeting minutes review | 0.80 | 450.00 | 360.00 |
| Bass, Liesel | Associate | September 19, 2023 | understanding payroll cycle (2450 SEC) | 1.70 | 235.00 | 399.50 |
| Bass, Liesel | Associate | September 19, 2023 | FA schedule prep for fixed asset observation | 2.30 | 235.00 | 540.50 |
| Bass, Liesel | Associate | September 19, 2023 | risk assessment for significant estimates (3000 SEC) and summary (3320 SEC) | 2.50 | 235.00 | 587.50 |
| Bass, Liesel | Associate | September 19, 2023 | understanding payroll cycle (2450 SEC) | 1.10 | 235.00 | 258.50 |
| Murray, Mark | Senior Manager | September 19, 2023 | Required Subject Matter Expert Consultation (Digital Assets) - FY21 Audit | 0.25 | 645.00 | 161.25 |
| Murray, Mark | Senior Manager | September 19, 2023 | Required Subject Matter Expert Consultation (Digital Assets) - FY22 Audit | 0.25 | 645.00 | 161.25 |
| Doherty, Shailey | Senior Associate | September 19, 2023 | Had a meeting with Gabriele and Mike to discuss the questions list, reviewed the questions drafted by Gabriele, made updates, sent questions to Mike for review | 1.20 | 300.00 | 360.00 |
| Croce, Steven | Senior Manager | September 19, 2023 | client and meetings with EY, training job personnel | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | September 19, 2023 | Reviewed available planning forms | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | September 19, 2023 | client and meetings with EY, training job personnel, testing approach cycle understandings | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | September 19, 2023 | Reviewed available planning forms | 2.00 | 645.00 | 1,290.00 |
| Minich, Zach | Senior Associate | September 19, 2023 | Celsius custody & mining approach internal meeting | 0.40 | 300.00 | 120.00 |
| McGregor, Erin | Senior Associate | September 20, 2023 | Remapping and updating significant risks and importing risks of material misstatements. | 3.90 | 300.00 | 1,170.00 |
| McGregor, Erin | Senior Associate | September 20, 2023 | Updating significant risks in significant accounts risk assessment form and documenting understanding of most recent financial statements. | 2.80 | 300.00 | 840.00 |
| Tihov, Ivan | Associate | September 20, 2023 | Locating certain accounts if they tie to trial balance, Footnotes or PY in the Tax Provision Workpaper | 2.00 | 235.00 | 470.00 |
| Blice, Joe | Partner | September 20, 2023 | reviewing 1000 series workpapers | 1.10 | 840.00 | 924.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|------------------|--------------------|---|-------|--------|-----------------|
| Blice, Joe | Partner | September 20, 2023 | Reading draft financial statements. | 2.20 | 840.00 | 1,848.00 |
| Knapp, Katherine | Senior Associate | September 20, 2023 | cleared 2022 cash review comments | 0.50 | 300.00 | 150.00 |
| Knapp, Katherine | Senior Associate | September 20, 2023 | worked on 2022 lease testing | 4.00 | 300.00 | 1,200.00 |
| Knapp, Katherine | Senior Associate | September 20, 2023 | updated 2022 GL completeness workpaper for adjusting entries | 0.50 | 300.00 | 150.00 |
| Bowers, Leah | Manager | September 20, 2023 | Answering team questions as they were filling out planning forms | 0.40 | 450.00 | 180.00 |
| Bowers, Leah | Manager | September 20, 2023 | Meeting minutes review | 0.80 | 450.00 | 360.00 |
| Bass, Liesel | Associate | September 20, 2023 | fraud inquiries with Jenny Fan, CFO & documentation | 0.50 | 235.00 | 117.50 |
| Bass, Liesel | Associate | September 20, 2023 | risk assessment procedures (3100 SEC) | 0.80 | 235.00 | 188.00 |
| Bass, Liesel | Associate | September 20, 2023 | Summarize all board meeting minutes within the 1300 series (1301 SEC), preliminary analytics, fraud inquiries & fraud assessment. | 6.50 | 235.00 | 1,527.50 |
| Hoover, Rachel | Director | September 20, 2023 | questions updates | 0.30 | 645.00 | 193.50 |
| Croce, Steven | Senior Manager | September 20, 2023 | client and meetings with EY, training job personnel | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | September 20, 2023 | client and meetings with EY, training job personnel, testing approach cycle understandings | 2.00 | 645.00 | 1,290.00 |
| Khaydarov, Timur | Manager | September 20, 2023 | provided by client (PBC) review | 1.00 | 450.00 | 450.00 |
| McGregor, Erin | Senior Associate | September 21, 2023 | Reviewing prelim trial balance, understanding entity level controls, understanding financial reporting process, understanding revenue, understanding purchases, understanding investments, understanding PPE, understanding payroll, understanding business combinations, risk assessment, engagement planning procedures, significant accounts risk assessment, risk report planning, Those Charged with Governance. | 2.30 | 300.00 | 690.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|--------------------|---|-------|--------|-----------------|
| McGregor, Erin | Senior Associate | September 21, 2023 | Review of prelim trial balance, understanding entity level controls, understanding revenue, understanding purchases, understanding property, understanding payroll, understanding business combinations, preliminary analytics, risk assessment for accounting estimates, engagement planning procedures, significant accounts and risk assessment, risk report, communications Those Charged with Governance, Board of Directors minutes and minute summary. | 4.20 | 300.00 | 1,260.00 |
| Siegal, Howard | Partner | September 21, 2023 | discussion with Katherine on PPA agreements 1.1 discussion on lease completeness testing 0.3 | 1.40 | 840.00 | 1,176.00 |
| Zavoronkova, Irina | Principal | September 21, 2023 | audit planning meeting | 0.75 | 840.00 | 630.00 |
| Tihov, Ivan | Associate | September 21, 2023 | Setting up the 2020 and 2021 Tax Provision files. | 1.00 | 235.00 | 235.00 |
| Milgrim, Jacob | Supervisor | September 21, 2023 | Audit planning meeting for Celsius Mining, LLC / Impairment of Long Life Asset ASC 350 | 0.50 | 345.00 | 172.50 |
| Bass, Liesel | Associate | September 21, 2023 | preliminary analytics 3100 SEC | 1.30 | 235.00 | 305.50 |
| Hill, Lindsay | Principal | September 21, 2023 | audit planning meeting | 0.50 | 840.00 | 420.00 |
| Murray, Mark | Senior Manager | September 21, 2023 | Required Subject Matter Expert Consultation (Digital Assets) - FY21 Audit | 0.25 | 645.00 | 161.25 |
| Murray, Mark | Senior Manager | September 21, 2023 | Required Subject Matter Expert Consultation (Digital Assets) - FY22 Audit | 0.25 | 645.00 | 161.25 |
| Cole, Monique | Principal | September 21, 2023 | Discussions with H. Siegal re: consultations | 0.30 | 840.00 | 252.00 |
| Hoover, Rachel | Director | September 21, 2023 | emalis w team | 0.20 | 645.00 | 129.00 |
| Davisson, Rich | Partner | September 21, 2023 | Clearing of comments on accounting consultation | 0.50 | 840.00 | 420.00 |
| Hurley, Ryan | Partner | September 21, 2023 | questions related to materiality | 0.50 | 840.00 | 420.00 |
| Croce, Steven | Senior Manager | September 21, 2023 | client and meetings with EY, training job personnel | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | September 21, 2023 | client and meetings with EY, training job personnel, call with | 4.00 | 645.00 | 2,580.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|--------------------|--|-------|--------|-----------------|
| | | | VS group, testing approach cycle understandings | | | |
| Khaydarov, Timur | Manager | September 21, 2023 | audit planning meeting | 0.50 | 450.00 | 225.00 |
| Koznek, Xin | Director | September 21, 2023 | review schedules and respond to team question | 0.30 | 645.00 | 193.50 |
| Minich, Zach | Senior Associate | September 21, 2023 | mining revenue reports review call | 0.80 | 300.00 | 240.00 |
| Siegal, Howard | Partner | September 22, 2023 | financial statement review inclusive of disclosures 7.4 research around long life asset impairment presentation 1.2 | 8.60 | 840.00 | 7,224.00 |
| Knapp, Katherine | Senior Associate | September 22, 2023 | updated 2022 Operating expenses testing workpaper | 0.50 | 300.00 | 150.00 |
| Knapp, Katherine | Senior Associate | September 22, 2023 | used alteryx to complete lease completeness for 2022 | 4.00 | 300.00 | 1,200.00 |
| Knapp, Katherine | Senior Associate | September 22, 2023 | updated 2022 GL completeness workpaper for additional adjusting entries, meeting with Howie to discuss power agreements, meeting with Tori to discuss lease completeness | 1.50 | 300.00 | 450.00 |
| Bass, Liesel | Associate | September 22, 2023 | payroll testing wp set up (7301 SEC); process support; payroll audit program; payroll leadsheet | 3.00 | 235.00 | 705.00 |
| Bass, Liesel | Associate | September 22, 2023 | addressing review comments within the 2000 SEC series | 4.50 | 235.00 | 1,057.50 |
| Crismyre, Michael | Senior Director | September 22, 2023 | questions related to personal property valuation | 1.00 | 690.00 | 690.00 |
| Cole, Monique | Principal | September 22, 2023 | Discussions with H. Siegal re: consultations | 0.30 | 840.00 | 252.00 |
| Hoover, Rachel | Director | September 22, 2023 | review responses from EY | 0.30 | 645.00 | 193.50 |
| Croce, Steven | Senior Manager | September 22, 2023 | client and meetings with EY, training job personnel | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | September 22, 2023 | client and meetings with EY, training job personnel, testing approach cycle understandings | 2.00 | 645.00 | 1,290.00 |
| Siegal, Howard | Partner | September 25, 2023 | financial statement review inclusive of disclosures 2 | 2.00 | 840.00 | 1,680.00 |
| Regan, John | Supervisor | September 25, 2023 | Flip through schedules | 0.40 | 345.00 | 138.00 |
| Bass, Liesel | Associate | September 25, 2023 | prepaid expense testing 5410 SEC, 5410.1 SEC sample design form | 4.30 | 235.00 | 1,010.50 |
| Cole, Monique | Principal | September 25, 2023 | Discussions with H. Siegal re: consultations | 0.30 | 840.00 | 252.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|--------------------|---|-------|--------|-----------------|
| Hoover, Rachel | Director | September 25, 2023 | emails with AT | 0.30 | 645.00 | 193.50 |
| Loose, Russell | Senior Manager | September 25, 2023 | .2 - Review 2021 Current Calculation .3 - REview 2021 Deferred Taxes 1.5 - Review Effective tax rate and full provision file. | 2.00 | 645.00 | 1,290.00 |
| Doherty, Shailey | Senior Associate | September 25, 2023 | Read through Celsius emails | 0.10 | 300.00 | 30.00 |
| Croce, Steven | Senior Manager | September 25, 2023 | client and EY meetings, training job personnel | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | September 25, 2023 | review additional set up and planning forms | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | September 25, 2023 | client and EY meetings, training job personnel | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | September 25, 2023 | review additional set up and planning forms | 2.00 | 645.00 | 1,290.00 |
| Khaydarov, Timur | Manager | September 25, 2023 | provided by client (PBC) review | 0.50 | 450.00 | 225.00 |
| Stellmacher, Grant | Senior Associate | September 26, 2023 | COE - Digital Assets - Foreman Walkthrough | 1.00 | 300.00 | 300.00 |
| Siegal, Howard | Partner | September 26, 2023 | foreman walkthrough 1 catch up call with CFO 0.4 | 1.40 | 840.00 | 1,176.00 |
| Knapp, Katherine | Senior Associate | September 26, 2023 | Completed 2021 GL completeness, Meeting with Tori to discuss GL Completeness | 2.50 | 300.00 | 750.00 |
| Knapp, Katherine | Senior Associate | September 26, 2023 | Completed 2022 AR Leadsheets, Set up 2022 Other Receivable testing workpaper | 1.50 | 300.00 | 450.00 |
| Knapp, Katherine | Senior Associate | September 26, 2023 | Completed 2022 Operating expenses testing | 1.00 | 300.00 | 300.00 |
| Knapp, Katherine | Senior Associate | September 26, 2023 | Started RSM memo on power agreements | 1.00 | 300.00 | 300.00 |
| Knapp, Katherine | Senior Associate | September 26, 2023 | Updated 2022 GL Completeness, Celsius and RSM meeting to discuss status | 2.00 | 300.00 | 600.00 |
| Bowers, Leah | Manager | September 26, 2023 | Status meeting with client | 0.80 | 450.00 | 360.00 |
| Bowers, Leah | Manager | September 26, 2023 | Long-lived asset impairment record of consultation (ROC) preparation for SME review | 4.00 | 450.00 | 1,800.00 |
| Bass, Liesel | Associate | September 26, 2023 | prepaid expense testing 5410 SEC, meeting with management for follow up questions, address review comments 5410 SEC | 8.50 | 235.00 | 1,997.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|-----------------------------|--------------------|--|-------|--------|-----------------|
| Cole, Monique | Principal | September 26, 2023 | Discussions with H. Siegal re: consultations | 0.30 | 840.00 | 252.00 |
| Sill, Pamela | CDP Report Processor Senior | September 26, 2023 | proofing and final draft of independence comm and proofing planning Those Charged with Governance | 1.05 | 300.00 | 315.00 |
| Hoover, Rachel | Director | September 26, 2023 | Core review responses, independent estimate plan | 1.20 | 645.00 | 774.00 |
| Loose, Russell | Senior Manager | September 26, 2023 | 2020 and 2022 tax provision review | 2.50 | 645.00 | 1,612.50 |
| Croce, Steven | Senior Manager | September 26, 2023 | Discussions related to revenue, foreman reports, status update with client and EY | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | September 26, 2023 | Discussions related to revenue, foreman reports, status update with client and EY | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | September 26, 2023 | review long life asset approach memo and initial record of consultation form | 3.00 | 645.00 | 1,935.00 |
| Minich, Zach | Senior Associate | September 26, 2023 | foreman walkthrough with Celsius team | 1.00 | 300.00 | 300.00 |
| Siegal, Howard | Partner | September 27, 2023 | M&E appraisal call 0.5 | 0.50 | 840.00 | 420.00 |
| Andres, Jack | Associate | September 27, 2023 | internal planning call for models | 1.00 | 235.00 | 235.00 |
| Regan, John | Supervisor | September 27, 2023 | Prep + internsl call with Team | 1.70 | 345.00 | 586.50 |
| Knapp, Katherine | Senior Associate | September 27, 2023 | Addressing 2021 Operating expenses review comments | 0.50 | 300.00 | 150.00 |
| Knapp, Katherine | Senior Associate | September 27, 2023 | meeting with Tori to discuss 2022 Operating expenses review comments, Addressing 2022 Operating expenses review comments and sending additional follow-ups to Celsius team | 2.00 | 300.00 | 600.00 |
| Knapp, Katherine | Senior Associate | September 27, 2023 | Worked on RSM memo on power agreements, Marked up lease agreements, hosting agreements, and power agreements within the 2022 caseware file | 7.00 | 300.00 | 2,100.00 |
| Bass, Liesel | Associate | September 27, 2023 | prepaid expense testing 5410 SEC, 5410.1 SEC sample design form, prepaid hosting expenses testing 5411 SEC, 5411.1 SEC sample design form | 7.80 | 235.00 | 1,833.00 |
| Bass, Liesel | Associate | September 27, 2023 | fraud inquiries with chris, celsius ceo | 0.25 | 235.00 | 58.75 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|-----------------------------|--------------------|--|-------|--------|-----------------|
| Crismyre, Michael | Senior Director | September 27, 2023 | questions related to personal property valuation | 0.50 | 690.00 | 345.00 |
| Sill, Pamela | CDP Report Processor Senior | September 27, 2023 | proofing edits made and final pdfs of independence letter and planning Those Charged with Governance | 0.45 | 300.00 | 135.00 |
| Hoover, Rachel | Director | September 27, 2023 | review agreements, determine IE plan, hour long call with team to discuss approach and concerns | 2.40 | 645.00 | 1,548.00 |
| Croce, Steven | Senior Manager | September 27, 2023 | training client personnel | 1.00 | 645.00 | 645.00 |
| Croce, Steven | Senior Manager | September 27, 2023 | discuss long life asset impairment approach with RSM VS team, train personnel, meetings with client and EY | 3.00 | 645.00 | 1,935.00 |
| Croce, Steven | Senior Manager | September 27, 2023 | review rev rec memos | 2.00 | 645.00 | 1,290.00 |
| Koznek, Xin | Director | September 27, 2023 | review agreements and discuss with team on valuation approaches | 1.50 | 645.00 | 967.50 |
| Minich, Zach | Senior Associate | September 27, 2023 | API data collection coordination | 0.50 | 300.00 | 150.00 |
| Forst, Chris | Senior Associate | September 28, 2023 | Fireblocks walkthrough/Custody Understanding Memo | 2.00 | 300.00 | 600.00 |
| Stellmacher, Grant | Senior Associate | September 28, 2023 | Fireblocks Walkthrough | 0.85 | 300.00 | 255.00 |
| Siegal, Howard | Partner | September 28, 2023 | custody walkthrough 0.5 revenue approach with nomads 0.4 | 0.90 | 840.00 | 756.00 |
| Knapp, Katherine | Senior Associate | September 28, 2023 | Addressing 2022 accrued expense review comments | 1.00 | 300.00 | 300.00 |
| Knapp, Katherine | Senior Associate | September 28, 2023 | working on FS tie out | 6.50 | 300.00 | 1,950.00 |
| Knapp, Katherine | Senior Associate | September 28, 2023 | Completed RSM memo on power agreements | 0.50 | 300.00 | 150.00 |
| Bass, Liesel | Associate | September 28, 2023 | prepaid hosting expense testing 5410 SEC, 5400 leadsheet, 5400 audit program, 5410.1 sample design form | 1.50 | 235.00 | 352.50 |
| Bass, Liesel | Associate | September 28, 2023 | status update call | 0.50 | 235.00 | 117.50 |
| Bass, Liesel | Associate | September 28, 2023 | prepaid hosting expenses testing 5411 SEC, meeting with management for follow up questions | 3.50 | 235.00 | 822.50 |
| Cole, Monique | Principal | September 28, 2023 | Revenue record of consultation (ROC) | 1.50 | 840.00 | 1,260.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|--------------------|--|-------|--------|-----------------|
| Doherty, Shailey | Senior Associate | September 28, 2023 | Briefly read through the Client's Specialist's responses | 0.20 | 300.00 | 60.00 |
| Croce, Steven | Senior Manager | September 28, 2023 | review remainder of planning forms | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | September 28, 2023 | revenue discussions with client and EY, walkthroughs of fireblocks, status update, train personnel | 3.00 | 645.00 | 1,935.00 |
| Croce, Steven | Senior Manager | September 28, 2023 | review remainder of planning forms | 2.00 | 645.00 | 1,290.00 |
| Minich, Zach | Senior Associate | September 28, 2023 | API Data collection prep session with all teams | 1.00 | 300.00 | 300.00 |
| Oreilly, Brendan | Associate | September 29, 2023 | Created model and question's list | 2.50 | 235.00 | 587.50 |
| Stonyte, Gabriele | Associate | September 29, 2023 | Rhodium Enterprises - meeting with PM; working on the excel model. | 2.40 | 235.00 | 564.00 |
| Siegal, Howard | Partner | September 29, 2023 | catch up call with managers and SM 0.5 review of long life asset impairment consultation 3 PPA contract reads/review 3.7 custody follow up with grant 0.3 | 7.50 | 840.00 | 6,300.00 |
| Andres, Jack | Associate | September 29, 2023 | call with audit team | 0.30 | 235.00 | 70.50 |
| Milgrim, Jacob | Supervisor | September 29, 2023 | reviewing Weighted average cost of capital calc and initial question list | 0.50 | 345.00 | 172.50 |
| Regan, John | Supervisor | September 29, 2023 | reviewing responses, discussions with team | 0.70 | 345.00 | 241.50 |
| Knapp, Katherine | Senior Associate | September 29, 2023 | working on FS tie out | 8.00 | 300.00 | 2,400.00 |
| Bass, Liesel | Associate | September 29, 2023 | understanding sections 1300 SEC, 1600 SEC, 3000s section address review comments | 3.00 | 235.00 | 705.00 |
| Bass, Liesel | Associate | September 29, 2023 | review comments for prepaid hosting expenses | 0.75 | 235.00 | 176.25 |
| Bass, Liesel | Associate | September 29, 2023 | understanding sections 1300 SEC, 1600 SEC, 3000s section address review comments | 3.50 | 235.00 | 822.50 |
| Cole, Monique | Principal | September 29, 2023 | Impairment record of consultation (ROC) | 1.50 | 840.00 | 1,260.00 |
| Hoover, Rachel | Director | September 29, 2023 | review rhodium, core second round of responses and call with audit team | 1.00 | 645.00 | 645.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|--------------------|---|-------|--------|-----------------|
| Doherty, Shailey | Senior Associate | September 29, 2023 | Reviewed the prospectus file provided by the Appraiser, figured out the reconciliation of the convertible note and Seasonal Adjustments Factors Evaluation (SAFE) agreement amounts and the balance sheet as of the Val Date, wrote up memo documentation support from prospectus that Gabby can use, met with Gabby and Mike to discuss responses and next steps, found model example for Gabby to use | 3.50 | 300.00 | 1,050.00 |
| Khaydarov, Timur | Manager | September 29, 2023 | Question list review/shadow calcs model review and comments | 1.50 | 450.00 | 675.00 |
| Minich, Zach | Senior Associate | September 29, 2023 | API data collection coordination | 0.50 | 300.00 | 150.00 |
| Bowers, Leah | Manager | September 30, 2023 | LB review and updating of the PPA Memo that analyzed the PPA agreements in effect in 2022. Partial review of what was done + updating for additional documentation | 4.00 | 450.00 | 1,800.00 |
| Staerk, Catherine | Senior Associate | October 1, 2023 | missed time from 9/30 lockdown - - 9/26 – client meetings at EY with nazim, steve, tori, liesel, joel, and management about audit timing, testing approaches, file rundown | 4.00 | 300.00 | 1,200.00 |
| Staerk, Catherine | Senior Associate | October 1, 2023 | missed time fro 9/30 lockdown - 9/26 – training staff on debt rollforwards and interest expense calculations, reviewing confirmations before sending | 2.00 | 300.00 | 600.00 |
| Staerk, Catherine | Senior Associate | October 1, 2023 | missed time from 9/30 lockdown - 9/27 – 7.1 – FA – tying the rollforward to support and internal team discussion about testing approach/procedures | 7.10 | 300.00 | 2,130.00 |
| Staerk, Catherine | Senior Associate | October 1, 2023 | missed time from 9/30 lockdown - 9/27 – 3.9 – cleaning up planning in 2021 file and comparing documentation to 2022 as review | 3.90 | 300.00 | 1,170.00 |
| Staerk, Catherine | Senior Associate | October 1, 2023 | missed time from 9/30 lockdown - 9/28 – 3.2 – making and sending selections for 2020 FA additions and deciding testing approach/selection amount | 3.20 | 300.00 | 960.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|-----------------|---|-------|--------|-----------------|
| Staerk, Catherine | Senior Associate | October 1, 2023 | missed time from 9/30 lockdown - 9/28 – 1.8 – team meetings for status updates/open items/timeline and potential deadlines | 1.80 | 300.00 | 540.00 |
| Staerk, Catherine | Senior Associate | October 1, 2023 | missed time from 9/30 lockdown -9/28 – 2.9 updating/making status of suralink and populating with open items | 1.10 | 300.00 | 330.00 |
| Staerk, Catherine | Senior Associate | October 1, 2023 | missed time from 9/30 lockdown - 9/28 – 1.1 sorting through FA support | 2.90 | 300.00 | 870.00 |
| Iqbal, Nazim | Manager | October 1, 2023 | Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/18 - Total 3 hours - meetings with team on internal status updates (1 hour) and meetings with external team on PBCs and related questions (2 hours) | 3.00 | 450.00 | 1,350.00 |
| Iqbal, Nazim | Manager | October 1, 2023 | Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/19 - Total 4 hours - meetings with internal team on status (1 hour), meetings with Blockchain team on mining (1 hour) and custody. meeting with client on miners listing (1 hour) and set up for fixed asset observations - email, organize listings etc. (1 hour) | 4.00 | 450.00 | 1,800.00 |
| Iqbal, Nazim | Manager | October 1, 2023 | Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/20 - Total 3 hours - fixed asset observation testing - alpha site (1 hour) and planning inquiries with CFO and CEO (1 hour), internal meeting on status (1 hour) | 3.00 | 450.00 | 1,350.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------|----------|-----------------|---|-------|--------|-----------------|
| Iqbal, Nazim | Manager | October 1, 2023 | Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/21 - Total 6.5 hours - internal status meeting (1 hour), meeting with internal team regarding valuation and testing approach (1 hour). meeting with client about valuations (1 hour). meeting with blockchain team on miner revenue testing and related analytics / reports (1 hour). meetings with valuation team and meeting with SME on materiality considerations (30 min), reviews (2 hours). | 6.50 | 450.00 | 2,925.00 |
| Iqbal, Nazim | Manager | October 1, 2023 | Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/22 - Total 1.5 hours - internal status meeting (1 hour), discussion with staff on comments (30 min) | 1.50 | 450.00 | 675.00 |
| Iqbal, Nazim | Manager | October 1, 2023 | Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/25 - Total 2 hours - internal status meeting (1 hour), meetings with client on PBCs and questions (1 hour) | 2.00 | 450.00 | 900.00 |
| Iqbal, Nazim | Manager | October 1, 2023 | Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/26 - Total 6.5 hours - Miner dashboard walkthrough (1 hour), fixed asset walkthrough observation (1.5 hours), internal status meetings (1 hour), external status meeting (1 hour), reviews (2 hours) | 6.50 | 450.00 | 2,925.00 |
| Iqbal, Nazim | Manager | October 1, 2023 | Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/27 - Total 4.5 hours - meeting with client regarding hosting | 4.50 | 450.00 | 2,025.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|-----------|-----------------|--|-------|--------|-----------------|
| | | | services and prepaids (1 hour), internal status meeting (1 hour), meeting with staff regarding other receivables and comments (1 hour), reviews (1.5 hours) | | | |
| Iqbal, Nazim | Manager | October 1, 2023 | Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/28 - Total 6 hours - internal status meeting (1 hour), meeting with client regarding miners and monitoring (1 hour), meeting with client for fireblocks walkthrough (1 hour), meeting with staff on prepaids and related comments (1 hour), reviews (2 hours) | 6.00 | 450.00 | 2,700.00 |
| Iqbal, Nazim | Manager | October 1, 2023 | Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/29 - Total 3 hours - meeting with valuation on comments and questions (1 hour), internal status meeting (1 hour), external status meeting (1 hour) | 3.00 | 450.00 | 1,350.00 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Mon 9/18 1.2 hrs - Completed 2021 Debt rollforward - Mon 9/18 1.5 hrs - Filled out 2021 debt APG - Mon 9/18 0.5 hrs - Added references to debt leadsheet - Mon 9/18 0.5 hrs - Added wp references to debt agreements for 2021 | 3.70 | 235.00 | 869.50 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Mon 9/18 0.5 hrs - Completed APG for 2021 operating expenses - Mon 9/18 0.3 hrs - Added references to leadsheet and signed off | 0.80 | 235.00 | 188.00 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Thurs 9/21 1.1 hrs - Completed SDFs for 2021 Advance Payments for - | 1.80 | 235.00 | 423.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|-----------|-----------------|---|-------|--------|-----------------|
| | | | Bitmain, Micro BTS, and Shipping/Customs - Thurs 9/21 0.7 hrs - Documented TMs | | | |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Tues 9/19 0.8 hrs -Drafted 2021 Related Party confirmations | 0.80 | 235.00 | 188.00 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Tues 9/19 2.6 hrs - Completed 2022 Debt rollforward | 2.60 | 235.00 | 611.00 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Mon 9/25 1.8 hrs - Completed 2022 Debt rollforward | 1.80 | 235.00 | 423.00 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Tues 9/19 1.5 hrs -Filled out 2022 debt APG | 1.50 | 235.00 | 352.50 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Mon 9/25 1.4 hrs - Filled out 2022 debt APG | 1.40 | 235.00 | 329.00 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Mon 9/19 .6 hrs - Added references to debt leadsheet | 0.60 | 235.00 | 141.00 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Mon 9/19 .1.7 hrs - Added wp references to debt agreement for 2022 | 1.70 | 235.00 | 399.50 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Mon 9/18 0.8 hrs - Completed APG for 2022 Operating Expenses | 0.80 | 235.00 | 188.00 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** 9/25 - 4.5 hrs - Completed analytical procedures and tied to TB - 2.3 hrs - Recalculated 2022 Interest Expense - .4 hrs - Added references to leadsheet | 7.20 | 235.00 | 1,692.00 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** 9/26 - 2.7 hrs - Completed analytical procedures and tied to TB | 4.50 | 235.00 | 1,057.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|-----------|-----------------|---|-------|--------|-----------------|
| | | | - 1.8 hrs - Recalculated 2022 Interest Expense | | | |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** 9/28 - 1.2 hrs - Completed analytical procedures and tied to TB - 1.6 hrs - Recalculated 2022 Interest Expense | 2.80 | 235.00 | 658.00 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Fri 9/20 1.2 hrs - Began drafting legal confirmations | 1.20 | 235.00 | 282.00 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Wed 9/20 3.2 hrs - Filled out 2022 Advanced Payments SDFs for Bitmain, Shipping/Customs, Micro BTS, and Prop sites | 3.20 | 235.00 | 752.00 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Wed 9/20 4.5 hrs - Filled out 2022 Advanced Payments SDFs for Bitmain, Shipping/Customs, Micro BTS, and Prop sites | 4.50 | 235.00 | 1,057.50 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Fri 9/22 3.4 hrs - Documented TMs in Advanced Payments wp for Bitmain | 3.40 | 235.00 | 799.00 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Mon 9/25 2.0 hrs - Shipping/Customs, Micro BTS, and Prop sites | 2.00 | 235.00 | 470.00 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Mon 9/26 1.8 hrs - Shipping/Customs, Micro BTS, and Prop sites | 1.80 | 235.00 | 423.00 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Mon 9/27 2.5 hrs - Shipping/Customs, Micro BTS, and Prop sites | 2.50 | 235.00 | 587.50 |
| Collins, Stephen | Associate | October 1, 2023 | **Missed time for weeks 9/18 & 9/25** - Thurs 9/28 1.3 hrs - Drafted 2022 related party confirmations | 1.30 | 235.00 | 305.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|-----------------|--|-------|--------|-----------------|
| Staerk, Catherine | Senior Associate | October 1, 2023 | setting up FA wp in 2020 | 4.00 | 300.00 | 1,200.00 |
| Hollier, Tori | Supervisor | October 1, 2023 | week of 9/25 (missed time entry)- intangibles. Worked on testwork and analytics for the year end audits | 2.70 | 345.00 | 931.50 |
| Hollier, Tori | Supervisor | October 1, 2023 | week of 9/25 (missed time entry)- working on criteria for journal entry testing | 1.20 | 345.00 | 414.00 |
| Hollier, Tori | Supervisor | October 1, 2023 | week of 9/25 (missed time entry)- training staff on various sections includes expenses, prepaids, cogs | 8.50 | 345.00 | 2,932.50 |
| Hollier, Tori | Supervisor | October 1, 2023 | week of 9/25 (missed time entry) meetings with client team | 0.10 | 345.00 | 34.50 |
| Hollier, Tori | Supervisor | October 1, 2023 | week of 9/25 (missed time entry)- looking into debt included btc and usd loans | 0.50 | 345.00 | 172.50 |
| Hollier, Tori | Supervisor | October 1, 2023 | week of 9/25 (missed time entry) status calls, putting together agendas, setting up workpapers and testing, email communication, informal feedback discussions, etc. | 7.70 | 345.00 | 2,656.50 |
| Hollier, Tori | Supervisor | October 1, 2023 | week of 9/25 (missed time entry) prepaid expenses, reviewing testwork and discussing questions with staff | 6.40 | 345.00 | 2,208.00 |
| Hollier, Tori | Supervisor | October 1, 2023 | week of 9/25 (missed time entry) looking at deposits on miners and discussing FA testing approach with team | 1.30 | 345.00 | 448.50 |
| Hollier, Tori | Supervisor | October 1, 2023 | week of 9/25 (missed time entry) working on revenue rec memo for ROC | 8.20 | 345.00 | 2,829.00 |
| Staerk, Catherine | Senior Associate | October 2, 2023 | setting up FA wp in 2021/2022 | 1.00 | 300.00 | 300.00 |
| Staerk, Catherine | Senior Associate | October 2, 2023 | internal discussions regarding planning/documentation in 2021 and 2022 | 1.00 | 300.00 | 300.00 |
| Staerk, Catherine | Senior Associate | October 2, 2023 | internal meetings about confirmations and FA testing approach | 4.00 | 300.00 | 1,200.00 |
| Soehartono, Ellen | Associate | October 2, 2023 | SOC report on Foundry, compare to GRIID. | 6.00 | 235.00 | 1,410.00 |
| Soehartono, Ellen | Associate | October 2, 2023 | In-Charge and Manager discussion about the project and expectation. Download CW. | 2.00 | 235.00 | 470.00 |
| Stonyte, Gabriele | Associate | October 2, 2023 | Meeting with Shailey - Rhodium Enterprises | 1.00 | 235.00 | 235.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|-----------------|--|-------|--------|-----------------|
| Stonyte, Gabriele | Associate | October 2, 2023 | Drafting model and memo - Rhodium Enterprises | 4.00 | 235.00 | 940.00 |
| Siegal, Howie | Partner | October 2, 2023 | reviewed RMMs on SARA form 4.4 Review of other planning forms in 2022 file 2.1 | 6.50 | 840.00 | 5,460.00 |
| Bass, Liesel | Associate | October 2, 2023 | team meeting discussing outstanding payroll items | 0.50 | 235.00 | 117.50 |
| Bass, Liesel | Associate | October 2, 2023 | clear comments within the 2000s & 2400s sections | 3.50 | 235.00 | 822.50 |
| Iqbal, Nazim | Manager | October 2, 2023 | 1 hour - Core and Rhodium valuation discussions 0.5 hour - Debrief with Audit Team regarding valuations 0.5 hour - Debrief with internal valuation team regarding Celsius valuations | 2.00 | 450.00 | 900.00 |
| Hoover, Rachel | Director | October 2, 2023 | call with CS/AT, follow up discussison with AT, follow up call with VS. Emails with AT | 1.70 | 645.00 | 1,096.50 |
| Gross, Guy | Partner | October 2, 2023 | reivew of client acceptance (CLEAR) | 0.30 | 840.00 | 252.00 |
| Schulman, Jay | Principal | October 2, 2023 | Consult related to Foreman Data Reliability | 1.00 | 840.00 | 840.00 |
| Khaydarov, Timur | Manager | October 2, 2023 | ASC 350 Question list review/model review/responding to VSP comments and concurring | 1.50 | 450.00 | 675.00 |
| Hollier, Tori | Supervisor | October 2, 2023 | selecting entries for journal entry testing and modifying criteria | 6.25 | 345.00 | 2,156.25 |
| Hollier, Tori | Supervisor | October 2, 2023 | discussing testing work staff and answering questions as they work | 0.90 | 345.00 | 310.50 |
| Hollier, Tori | Supervisor | October 2, 2023 | email communication, status call prep | 2.30 | 345.00 | 793.50 |
| Staerk, Catherine | Senior Associate | October 3, 2023 | setting up staff with planning work in 2021 and 2022 | 1.00 | 300.00 | 300.00 |
| Staerk, Catherine | Senior Associate | October 3, 2023 | client meetings regarding the 2022 FA rollforward - trying to get to a population and be able to sample | 4.00 | 300.00 | 1,200.00 |
| Staerk, Catherine | Senior Associate | October 3, 2023 | setting up ellen with SOC reports and then reviewing them | 3.00 | 300.00 | 900.00 |
| Soehartono, Ellen | Associate | October 3, 2023 | Workpaper SOC Insperity and Foreman. | 4.00 | 235.00 | 940.00 |
| Soehartono, Ellen | Associate | October 3, 2023 | walkthrough on SOC WP. | 0.50 | 235.00 | 117.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|-----------------|--|-------|--------|-----------------|
| Stonyte, Gabriele | Associate | October 3, 2023 | Meeting with PM and Shailey to discuss work progress - Rhodium Enterprises | 0.60 | 235.00 | 141.00 |
| Stonyte, Gabriele | Associate | October 3, 2023 | Completed drafting model and memo - Rhodium Enterprises | 3.40 | 235.00 | 799.00 |
| Siegal, Howie | Partner | October 3, 2023 | detailed review of core scientific, luna, EZ and fronteir agreements 2.8 reviewed cash confirmations 0.5 | 3.30 | 840.00 | 2,772.00 |
| Andres, Jack | Associate | October 3, 2023 | call w jm regarding models | 0.50 | 235.00 | 117.50 |
| Bowers, Leah | Manager | October 3, 2023 | 0.5 - lla impairment call with Joel and EY to talk through approach. 0.5 - RSM/ EY/Celsius status call | 1.00 | 450.00 | 450.00 |
| Iqbal, Nazim | Manager | October 3, 2023 | Status meeting with Audit Team | 0.50 | 450.00 | 225.00 |
| Iqbal, Nazim | Manager | October 3, 2023 | Discuss with EY regarding LLA impairment | 1.50 | 450.00 | 675.00 |
| Hoover, Rachel | Director | October 3, 2023 | discussions with AT, draft 3rd round of followup questoins, call with team, messages with AT | 0.50 | 645.00 | 322.50 |
| Doherty, Shailey | Senior Associate | October 3, 2023 | Prepped for call with Mike, looked into fixing the model errors, had meeting with Gabriele and Mike to discuss memo documentationt | 1.00 | 300.00 | 300.00 |
| Schulman, Jay | Principal | October 3, 2023 | Consult related to Foreman Data Reliability | 1.00 | 840.00 | 840.00 |
| Minich, Zach | Senior Associate | October 3, 2023 | confirming delivery of nomad device used for TCP Dump | 1.00 | 300.00 | 300.00 |
| Hollier, Tori | Supervisor | October 3, 2023 | status call with client | 0.20 | 345.00 | 69.00 |
| Hollier, Tori | Supervisor | October 3, 2023 | selecting entries for journal entry testing and modifying criteria | 8.70 | 345.00 | 3,001.50 |
| Hollier, Tori | Supervisor | October 3, 2023 | discussing testing work staff and answering questions as they work | 0.20 | 345.00 | 69.00 |
| Hollier, Tori | Supervisor | October 3, 2023 | email communication, status call prep, admin | 1.30 | 345.00 | 448.50 |
| Hollier, Tori | Supervisor | October 3, 2023 | looking at deposits on miners | 0.40 | 345.00 | 138.00 |
| Hollier, Tori | Supervisor | October 3, 2023 | related party confirmation work | 0.50 | 345.00 | 172.50 |
| Staerk, Catherine | Senior Associate | October 4, 2023 | Setting up AR in 2022 | 1.00 | 300.00 | 300.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|-----------------|--|-------|--------|-----------------|
| Staerk, Catherine | Senior Associate | October 4, 2023 | Prepping/annotating RP confirmations | 1.00 | 300.00 | 300.00 |
| Staerk, Catherine | Senior Associate | October 4, 2023 | Prepping/annotating Debt confirmations | 1.00 | 300.00 | 300.00 |
| Staerk, Catherine | Senior Associate | October 4, 2023 | prepping/organizing legal letters | 2.00 | 300.00 | 600.00 |
| Staerk, Catherine | Senior Associate | October 4, 2023 | Training - reading guidance for appropriate approach to legal testing | 2.00 | 300.00 | 600.00 |
| Milgrim, Jacob | Supervisor | October 4, 2023 | helping Brendan draft memo | 0.50 | 345.00 | 172.50 |
| Schulman, Jay | Principal | October 4, 2023 | Performing Foreman Data Reliability | 1.00 | 840.00 | 840.00 |
| Soehartono, Ellen | Associate | October 4, 2023 | COGS 2021 | 5.80 | 235.00 | 1,363.00 |
| Soehartono, Ellen | Associate | October 4, 2023 | SOC wp. | 1.00 | 235.00 | 235.00 |
| Soehartono, Ellen | Associate | October 4, 2023 | walkthrough on SOC WP to fix, COGS. CW and computer froze a bit. | 1.60 | 235.00 | 376.00 |
| Stellmacher, Grant | Senior Associate | October 4, 2023 | COE - Digital Assets - RSM Network Miner Monitoring Observation | 1.00 | 300.00 | 300.00 |
| Siegal, Howie | Partner | October 4, 2023 | detailed review of MEESA agreements for stiles, rebel, garden city and Constellation 3.5 researched derivative for power contracts and ASC 815 1.2 Reviewed stiles lease and rebel lease agreements and lease evaluation 4 | 8.70 | 840.00 | 7,308.00 |
| Regan, John | Supervisor | October 4, 2023 | drafting questions | 0.40 | 345.00 | 138.00 |
| Bass, Liesel | Associate | October 4, 2023 | clear comments within the 2000s & 2400s sections | 3.25 | 235.00 | 763.75 |
| Iqbal, Nazim | Manager | October 4, 2023 | Set up Suralink collaboration site and PBC list for supporting documents | 0.50 | 450.00 | 225.00 |
| Iqbal, Nazim | Manager | October 4, 2023 | Discussion with team regarding fixed assets testing approach | 0.50 | 450.00 | 225.00 |
| Iqbal, Nazim | Manager | October 4, 2023 | Review of Prepaid Expenses | 1.50 | 450.00 | 675.00 |
| Hoover, Rachel | Director | October 4, 2023 | call with Xin (VSP); email additional questions to client | 0.70 | 645.00 | 451.50 |
| Minich, Zach | Senior Associate | October 4, 2023 | Miner Monitoring Session to gather data from the pickaxe API | 1.00 | 300.00 | 300.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|-----------------|--|-------|--------|-----------------|
| Khaydarov, Timur | Manager | October 4, 2023 | ASC 350 memo review (1st round) | 0.50 | 450.00 | 225.00 |
| Hollier, Tori | Supervisor | October 4, 2023 | email communication, status call prep, admin | 2.30 | 345.00 | 793.50 |
| Hollier, Tori | Supervisor | October 4, 2023 | reviewing idea history for JE testing | 0.40 | 345.00 | 138.00 |
| Hollier, Tori | Supervisor | October 4, 2023 | discussing testing work staff and answering questions as they work | 0.70 | 345.00 | 241.50 |
| Hollier, Tori | Supervisor | October 4, 2023 | looking at 2021 debt | 0.20 | 345.00 | 69.00 |
| Hollier, Tori | Supervisor | October 4, 2023 | email communication, admin | 3.50 | 345.00 | 1,207.50 |
| Staerk, Catherine | Senior Associate | October 5, 2023 | various team meetings throughout the day with Howie, Steve, Leeah, Nazim, Tori, and staff | 4.00 | 300.00 | 1,200.00 |
| Staerk, Catherine | Senior Associate | October 5, 2023 | Training staff on legal | 2.00 | 300.00 | 600.00 |
| Soehartono, Ellen | Associate | October 5, 2023 | COGS 2021 | 2.50 | 235.00 | 587.50 |
| Soehartono, Ellen | Associate | October 5, 2023 | Replace WP SOC Insperity with latest form, review and comparison with Foundry. | 2.75 | 235.00 | 646.25 |
| Soehartono, Ellen | Associate | October 5, 2023 | Vcall discussion with Supervisor about COGS. | 0.50 | 235.00 | 117.50 |
| Siegal, Howie | Partner | October 5, 2023 | .5 prepaid hosting discussion with team. .5 call with EY to discuss a variety of items. 1.3 review of prepaid hosting services | 2.30 | 840.00 | 1,932.00 |
| Blice, Joe | Partner | October 5, 2023 | EQR of 1000, 3000, | 3.50 | 840.00 | 2,940.00 |
| Blice, Joe | Partner | October 5, 2023 | EQR of relevant leases workpapers. | 0.50 | 840.00 | 420.00 |
| Bowers, Leah | Manager | October 5, 2023 | Status meeting w/ Celsius and EY team | 0.50 | 450.00 | 225.00 |
| Bowers, Leah | Manager | October 5, 2023 | meeting with Joel and EY folks on prepaid hosting | 0.30 | 450.00 | 135.00 |
| Bass, Liesel | Associate | October 5, 2023 | evaluate payroll testing support & payroll testing | 1.25 | 235.00 | 293.75 |
| Iqbal, Nazim | Manager | October 5, 2023 | 0.5 - Status meeting with Audit Team 0.5 - Discuss Prepays testing approach with team | 1.00 | 450.00 | 450.00 |
| Iqbal, Nazim | Manager | October 5, 2023 | Miner monitoring with Celsius team to test revenue | 1.00 | 450.00 | 450.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|-----------------|--|-------|--------|-----------------|
| Iqbal, Nazim | Manager | October 5, 2023 | Review of SOC reports | 2.00 | 450.00 | 900.00 |
| Hoover, Rachel | Director | October 5, 2023 | respond to team questions | 0.10 | 645.00 | 64.50 |
| Doherty, Shailey | Senior Associate | October 5, 2023 | Reviewed Gabriele's model, made some updates and left review comments so she will know what I changed, started reviewing the memo, gave timeline update to Tom | 2.20 | 300.00 | 660.00 |
| Khaydarov, Timur | Manager | October 5, 2023 | SC model review | 0.25 | 450.00 | 112.50 |
| Hollier, Tori | Supervisor | October 5, 2023 | reviewing COGS testing and discussing support with staff | 2.30 | 345.00 | 793.50 |
| Hollier, Tori | Supervisor | October 5, 2023 | digital asset roc | 5.20 | 345.00 | 1,794.00 |
| Hollier, Tori | Supervisor | October 5, 2023 | email communication, admin, status call prep | 2.50 | 345.00 | 862.50 |
| Staerk, Catherine | Senior Associate | October 6, 2023 | working through wrapping up fixed assets and deposits on miners in 2021 | 1.00 | 300.00 | 300.00 |
| Staerk, Catherine | Senior Associate | October 6, 2023 | clearing planning comments in 2020 and 2021 | 3.00 | 300.00 | 900.00 |
| Staerk, Catherine | Senior Associate | October 6, 2023 | OBS 2020 - clearing comments from the workpaper and cleaning up the testing | 1.00 | 300.00 | 300.00 |
| Soehartono, Ellen | Associate | October 6, 2023 | Insperity SOC. | 3.50 | 235.00 | 822.50 |
| Soehartono, Ellen | Associate | October 6, 2023 | Several Vcall discussions with EY Team and the Client, with Manager and co-worker Stephen. | 2.50 | 235.00 | 587.50 |
| Blice, Joe | Partner | October 6, 2023 | checking comment clearance, discussion with engagement leader. | 0.80 | 840.00 | 672.00 |
| Regan, John | Supervisor | October 6, 2023 | discussions with Team, reviewing model | 1.30 | 345.00 | 448.50 |
| Bowers, Leah | Manager | October 6, 2023 | 0.5 -LLA impairment call with RSM VS team for the WACC considerations. 0.5 - payroll discussion call to determine how the support provided matches up with the FS information within the workpaper. | 1.00 | 450.00 | 450.00 |
| Bass, Liesel | Associate | October 6, 2023 | process payroll testing support & payroll testing, client meeting to discuss payroll support | 6.50 | 235.00 | 1,527.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|-----------------|---|-------|--------|-----------------|
| Bass, Liesel | Associate | October 6, 2023 | clear comments within the 2000s & 2400s sections | 2.00 | 235.00 | 470.00 |
| Iqbal, Nazim | Manager | October 6, 2023 | 0.5 - Meeting with team to discuss expense testing 0.5 - Meeting with team to discuss SOC report testing 0.5 - Meeting with EY team to discuss COGS testing | 1.50 | 450.00 | 675.00 |
| Iqbal, Nazim | Manager | October 6, 2023 | Meeting to discuss long-lived asset impairment and considerations with EY team and valuation | 1.00 | 450.00 | 450.00 |
| Doherty, Shailey | Senior Associate | October 6, 2023 | Finished making updates and adding dialogue to the Celsius 718 memo (added in sections in 7, added language around supporting the multiples, the prior arm's-length transaction but calibration not applicable. Pulled in DLOM language. Sent to Tom for review. Saved version with comments for Gabriele to review my changes. | 3.60 | 300.00 | 1,080.00 |
| Minich, Zach | Senior Associate | October 6, 2023 | Meeting coordination | 0.30 | 300.00 | 90.00 |
| Schulman, Jay | Principal | October 9, 2023 | Performing Foreman Data Reliability | 1.00 | 840.00 | 840.00 |
| Iqbal, Nazim | Manager | October 9, 2023 | Review of workpapers (0.5) and staff meeting (0.5) | 1.00 | 450.00 | 450.00 |
| Lancaster, Barbara | Director | October 9, 2023 | Planning meeting, read Stout report | 1.00 | 645.00 | 645.00 |
| Staerk, Catherine | Senior Associate | October 9, 2023 | working through CIP and additions from advance payments | 2.00 | 300.00 | 600.00 |
| Staerk, Catherine | Senior Associate | October 9, 2023 | updating the wp per manager review | 1.00 | 300.00 | 300.00 |
| Staerk, Catherine | Senior Associate | October 9, 2023 | internal meetings - live reviewing | 2.00 | 300.00 | 600.00 |
| Staerk, Catherine | Senior Associate | October 9, 2023 | getting a status together of where planning stands in both files | 3.00 | 300.00 | 900.00 |
| Forst, Chris | Senior Associate | October 9, 2023 | Digital Assets Custody Understanding and Ownership Testing Memo | 4.00 | 300.00 | 1,200.00 |
| Soehartono, Ellen | Associate | October 9, 2023 | review COGS | 1.00 | 235.00 | 235.00 |
| Soehartono, Ellen | Associate | October 9, 2023 | Foreman SOC report. | 4.00 | 235.00 | 940.00 |
| Soehartono, Ellen | Associate | October 9, 2023 | Group meeting about COGS, compile list of questions for client. | 2.30 | 235.00 | 540.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|------------------|-----------------|---|-------|--------|-----------------|
| Siegal, Howie | Partner | October 9, 2023 | Internal meeting with team to review progress 1 RSM valuation team call 0.5 clearing out planning comments that team addressed 3 review of prepaid expenses 1.4 | 5.90 | 840.00 | 4,956.00 |
| Devine, Jack | Associate | October 9, 2023 | Automation Process for Bitcoin mined (Alteryx development). | 1.00 | 235.00 | 235.00 |
| Bowers, Leah | Manager | October 9, 2023 | LLA impairment touchpoint with Taylor to go over assumptions used in the LLA impairment model to determine appropriate & 0.5 valuation call to ensure scope and planning call | 1.00 | 450.00 | 450.00 |
| Bowers, Leah | Manager | October 9, 2023 | Team internal status update / questions over sections that each staff is working on and what all needs to be completed | 0.80 | 450.00 | 360.00 |
| Bowers, Leah | Manager | October 9, 2023 | Internal payroll questions to determine what specific things to ask to the client / .5 discussion with EY to walk us through support provided to reconcile | 1.00 | 450.00 | 450.00 |
| Bass, Liesel | Associate | October 9, 2023 | internal status meeting detailing open items & requests to prep for management meeting | 0.80 | 235.00 | 188.00 |
| Bass, Liesel | Associate | October 9, 2023 | payroll testing & follow up meeting; payroll documentation; payroll sample design form | 2.40 | 235.00 | 564.00 |
| Bass, Liesel | Associate | October 9, 2023 | clear comments within 5400s section prepaid hosing expenses | 0.40 | 235.00 | 94.00 |
| Bass, Liesel | Associate | October 9, 2023 | 2022 tax provision tie out & procedures | 3.30 | 235.00 | 775.50 |
| Bass, Liesel | Associate | October 9, 2023 | clear comments within the planning sections: 2400s SEC - understanding transaction cycles. | 0.70 | 235.00 | 164.50 |
| Hill, Lindsay | Principal | October 9, 2023 | Fresh start APM & impairment | 1.00 | 840.00 | 840.00 |
| Iqbal, Nazim | Manager | October 9, 2023 | Meeting with EY and Audit Team for Status | 1.00 | 450.00 | 450.00 |
| Iqbal, Nazim | Manager | October 9, 2023 | Discussion with Valuation Team regarding NewCo valuation invesments and loans | 1.00 | 450.00 | 450.00 |
| Iqbal, Nazim | Manager | October 9, 2023 | Meetings with team on Prepaids Testing | 1.00 | 450.00 | 450.00 |
| Doherty, Shailey | Senior Associate | October 9, 2023 | Attended audit planning meeting, took notes, corresponded with the project | 0.80 | 300.00 | 240.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|------------------|---|-------|--------|-----------------|
| | | | manager regarding timeline and re-staffing, let Nell know as well that she'd be CC-ed on the email to resource management | | | |
| Staerk, Catherine | Senior Associate | October 10, 2023 | planning forms in Q2 - completing and reviewing behind whoever prepared | 1.00 | 300.00 | 300.00 |
| Schulman, Jay | Principal | October 10, 2023 | Data Analysis related to Foreman Data Reliabilty | 1.00 | 840.00 | 840.00 |
| Khaydarov, Timur | Manager | October 10, 2023 | ASC 350 memo review (post adjustments) | 2.50 | 450.00 | 1,125.00 |
| Staerk, Catherine | Senior Associate | October 10, 2023 | call with nazim to go over cip and additions from advance payments - dug back in after the call and talked to tori about selections then sent a follow up email to celsius for further help about the details | 2.00 | 300.00 | 600.00 |
| Staerk, Catherine | Senior Associate | October 10, 2023 | going through 2400s and prelim analytics to discuss with liesel | 2.00 | 300.00 | 600.00 |
| Staerk, Catherine | Senior Associate | October 10, 2023 | going through prelim analytics and the understanding transactions cycles | 2.00 | 300.00 | 600.00 |
| Forst, Chris | Senior Associate | October 10, 2023 | Celcius Mining Calc | 0.50 | 300.00 | 150.00 |
| Soehartono, Ellen | Associate | October 10, 2023 | modified COGS formula. | 1.30 | 235.00 | 305.50 |
| Soehartono, Ellen | Associate | October 10, 2023 | Group meeting with In-Charge and co-worker about COGS, Group meeting with client and mgmt. | 1.50 | 235.00 | 352.50 |
| Stonyte, Gabriele | Associate | October 10, 2023 | Addressing PM's comments | 2.00 | 235.00 | 470.00 |
| Siegal, Howie | Partner | October 10, 2023 | revenue approach with nomads, servers and foreman 2 | 2.00 | 840.00 | 1,680.00 |
| Regan, John | Supervisor | October 10, 2023 | call with team, reviewing model | 0.70 | 345.00 | 241.50 |
| Bowers, Leah | Manager | October 10, 2023 | External Status call to talk through open items/ status of where RSM is during the audit. | 0.50 | 450.00 | 225.00 |
| Bowers, Leah | Manager | October 10, 2023 | netsuite walkthrough with the client to determine if they could pull GL with the descriptions | 0.50 | 450.00 | 225.00 |
| Bass, Liesel | Associate | October 10, 2023 | Leadsheet, APS & SDF; SAS 99; payroll sample selection & workpaper set up | 2.60 | 235.00 | 611.00 |
| Bass, Liesel | Associate | October 10, 2023 | clear comments within the planning sections: 2400s SEC - understanding transaction cycles; follow up email to management | 0.70 | 235.00 | 164.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|---|-------|--------|-----------------|
| Bass, Liesel | Associate | October 10, 2023 | external status meeting detailing open items & requests | 0.50 | 235.00 | 117.50 |
| Bass, Liesel | Associate | October 10, 2023 | payroll testing & follow up meeting; payroll documentation; payroll sample design form | 1.50 | 235.00 | 352.50 |
| Bass, Liesel | Associate | October 10, 2023 | clear comments within 5400s section prepaid hosing expenses | 0.80 | 235.00 | 188.00 |
| Bass, Liesel | Associate | October 10, 2023 | 2022 tax provision tie out & procedures | 2.30 | 235.00 | 540.50 |
| Bass, Liesel | Associate | October 10, 2023 | clear comments within the planning sections: 2400s SEC - understanding transaction cycles; send follow up email to management | 1.80 | 235.00 | 423.00 |
| Iqbal, Nazim | Manager | October 10, 2023 | Meetings with team on Expenses Testing | 0.50 | 450.00 | 225.00 |
| Hoover, Rachel | Director | October 10, 2023 | Follow up with AT re. Rhodium | 0.10 | 645.00 | 64.50 |
| Minich, Zach | Senior Associate | October 10, 2023 | internal sync to coordinate the validation of data in Foreman | 0.50 | 300.00 | 150.00 |
| Soehartono, Ellen | Associate | October 10, 2023 | SOC Foreman wp. | 4.50 | 235.00 | 1,057.50 |
| Schulman, Jay | Principal | October 11, 2023 | Data Analysis related to Foreman Data Reliabilty | 1.00 | 840.00 | 840.00 |
| Iqbal, Nazim | Manager | October 11, 2023 | Review of workpapers (1) | 1.00 | 450.00 | 450.00 |
| Soehartono, Ellen | Associate | October 11, 2023 | COGS 2021 | 1.50 | 235.00 | 352.50 |
| Soehartono, Ellen | Associate | October 11, 2023 | Equity 2022 | 1.30 | 235.00 | 305.50 |
| Soehartono, Ellen | Associate | October 11, 2023 | SOC report | 2.50 | 235.00 | 587.50 |
| Soehartono, Ellen | Associate | October 11, 2023 | internal meeting, discussion with in-charge regarding equity wp. | 2.00 | 235.00 | 470.00 |
| Stellmacher, Grant | Senior Associate | October 11, 2023 | COE - Digital Assets - Custody Understanding & Ownership Memo Drafting & Review | 1.50 | 300.00 | 450.00 |
| Siegal, Howie | Partner | October 11, 2023 | LLA reviews on assumptions (step 2 only) 2.5 | 2.50 | 840.00 | 2,100.00 |
| Devine, Jack | Associate | October 11, 2023 | Automation Process for Bitcoin mined (Alteryx development). | 1.00 | 235.00 | 235.00 |
| Bowers, Leah | Manager | October 11, 2023 | revenue recognition call with Tori to help clear SME comments | 0.50 | 450.00 | 225.00 |
| Bowers, Leah | Manager | October 11, 2023 | Team internal status update / questions over sections that | 0.50 | 450.00 | 225.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|--|-------|--------|-----------------|
| | | | each staff is working on and what all needs to be completed | | | |
| Bowers, Leah | Manager | October 11, 2023 | Prepaid hosting discussion on how to address comments / 0.5 call externally with EY to discuss how it was booked for prepaid hosting costs | 1.00 | 450.00 | 450.00 |
| Bass, Liesel | Associate | October 11, 2023 | clear comments within the planning sections: 2400s SEC - understanding transaction cycles | 1.60 | 235.00 | 376.00 |
| Bass, Liesel | Associate | October 11, 2023 | clear review comments within the 3000s series | 0.50 | 235.00 | 117.50 |
| Bass, Liesel | Associate | October 11, 2023 | external status meeting detailing open items & requests | 0.50 | 235.00 | 117.50 |
| Bass, Liesel | Associate | October 11, 2023 | review comments with supervisor & manager, client meeting for support explanation | 2.10 | 235.00 | 493.50 |
| Bass, Liesel | Associate | October 11, 2023 | clear review comments within the 3000s series | 0.80 | 235.00 | 188.00 |
| Cole, Monique | Principal | October 11, 2023 | Review of impairment (1); revenue (2); and PPA (1). | 4.00 | 840.00 | 3,360.00 |
| Iqbal, Nazim | Manager | October 11, 2023 | 1 - Discussion with internal teams regarding revenue testing and the data obtained from miners 0.5 - Internal Status meeting | 1.50 | 450.00 | 675.00 |
| Iqbal, Nazim | Manager | October 11, 2023 | Meetings with Team on SOC Report Testing | 1.00 | 450.00 | 450.00 |
| Iqbal, Nazim | Manager | October 11, 2023 | Reviews of Expenses | 1.00 | 450.00 | 450.00 |
| Durkin, Nicole | Partner | October 11, 2023 | Discuss fee app process with Howie Siegal and determine timing of submissions and format. | 0.40 | 840.00 | 336.00 |
| Hoover, Rachel | Director | October 11, 2023 | review responses from CS and provide follow up | 0.60 | 645.00 | 387.00 |
| Doherty, Shailey | Senior Associate | October 11, 2023 | Celsius Updates Discussion, made updates to the celsius memo and formatting based on reviewer comments | 2.00 | 300.00 | 600.00 |
| Micciche, Thomas | Supervisor | October 11, 2023 | Finalize Rhodium Enterprises common stock ASC 820 memo for September 2021 valuation | 0.50 | 345.00 | 172.50 |
| Minich, Zach | Senior Associate | October 11, 2023 | working independently comparing data from pickaxe API to Foreman mining dashboard | 2.00 | 300.00 | 600.00 |
| Lancaster, Barbara | Director | October 12, 2023 | Call with Stout | 1.00 | 645.00 | 645.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|---|-------|--------|-----------------|
| Soehartono, Ellen | Associate | October 12, 2023 | COGS 2021 | 1.50 | 235.00 | 352.50 |
| Soehartono, Ellen | Associate | October 12, 2023 | Equity 2022 | 2.00 | 235.00 | 470.00 |
| Soehartono, Ellen | Associate | October 12, 2023 | SOC report | 2.00 | 235.00 | 470.00 |
| Soehartono, Ellen | Associate | October 12, 2023 | Internal meeting and discussions about wp. | 1.00 | 235.00 | 235.00 |
| Stonyte, Gabriele | Associate | October 12, 2023 | Meeting with Stout | 0.80 | 235.00 | 188.00 |
| Stellmacher, Grant | Senior Associate | October 12, 2023 | CEO - Digital Assets - Mining & Fee Revenue Analytic | 2.15 | 300.00 | 645.00 |
| Siegal, Howie | Partner | October 12, 2023 | call with stout to review methodology with RSM valuation specialists 0.8 internal follow up from call with stout 0.5 PPA comment clearing and research on net settlement provisions 2 Review of custody memo prepared by blockchain team 2.5 revenue approach discussions with team 1 | 6.80 | 840.00 | 5,712.00 |
| Bowers, Leah | Manager | October 12, 2023 | Celsius Data call for bitcoin stuff for revenue testing + impairment testing and gain/loss testing as well as call walking staff through equity rollforward. | 1.00 | 450.00 | 450.00 |
| Bowers, Leah | Manager | October 12, 2023 | .5 call to determine how they are expensing the prepaid hosting services and how we can get comfortable with it. | 0.50 | 450.00 | 225.00 |
| Bass, Liesel | Associate | October 12, 2023 | equity testing with other associate, setting up the equity workpaper | 1.10 | 235.00 | 258.50 |
| Bass, Liesel | Associate | October 12, 2023 | equity testing with other associate, setting up the equity workpaper | 1.10 | 235.00 | 258.50 |
| Bass, Liesel | Associate | October 12, 2023 | review comments with supervisor & manager, client meeting for support explanation | 3.80 | 235.00 | 893.00 |
| Hill, Lindsay | Principal | October 12, 2023 | Review memo | 1.50 | 840.00 | 1,260.00 |
| Cole, Monique | Principal | October 12, 2023 | FS (2); PPA (1.5). | 3.50 | 840.00 | 2,940.00 |
| Iqbal, Nazim | Manager | October 12, 2023 | Meetings with Team regarding COGS testing 2022 | 1.00 | 450.00 | 450.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|---|-------|--------|-----------------|
| Hoover, Rachel | Director | October 12, 2023 | call w stout, follow up call with AT, brainstorming call with VS re. Core and Rhodium 2021. Follow up email to audit | 4.20 | 645.00 | 2,709.00 |
| Minich, Zach | Senior Associate | October 12, 2023 | working independently comparing data from pickaxe API to Foreman mining dashboard | 2.00 | 300.00 | 600.00 |
| Iqbal, Nazim | Manager | October 13, 2023 | Review of workpapers (0.5) and meeting with team on comments (0.5) | 1.00 | 450.00 | 450.00 |
| Soehartono, Ellen | Associate | October 13, 2023 | COGS 2021 | 2.00 | 235.00 | 470.00 |
| Soehartono, Ellen | Associate | October 13, 2023 | Equity 2022 | 2.00 | 235.00 | 470.00 |
| Soehartono, Ellen | Associate | October 13, 2023 | SOC review | 2.30 | 235.00 | 540.50 |
| Soehartono, Ellen | Associate | October 13, 2023 | Internal meeting and discussions about wp. | 1.30 | 235.00 | 305.50 |
| Stellmacher, Grant | Senior Associate | October 13, 2023 | COE - Digital Assets - Mining Fee & Reward Revenue Analytic | 2.70 | 300.00 | 810.00 |
| Siegal, Howie | Partner | October 13, 2023 | call with SME to discuss LLA and PPA derivative 1.5 review and clear comments on PPA and research on net settlement 2.8 review and clear SME comments on LLA 1.5 internal status call 0.5 | 6.30 | 840.00 | 5,292.00 |
| Devine, Jack | Associate | October 13, 2023 | Automation Process for Bitcoin mined (Alteryx development). | 1.00 | 235.00 | 235.00 |
| Bowers, Leah | Manager | October 13, 2023 | Team internal status update / questions over sections that each staff is working on and what all needs to be completed | 0.90 | 450.00 | 405.00 |
| Bass, Liesel | Associate | October 13, 2023 | finish testing & documentation of payroll expenses & SAS 99 | 2.20 | 235.00 | 517.00 |
| Bass, Liesel | Associate | October 13, 2023 | internal status meeting detailing open items & requests to prep for management meeting | 1.00 | 235.00 | 235.00 |
| Bass, Liesel | Associate | October 13, 2023 | prep for journal entry testing; reading guidance & criteria for documentation | 0.60 | 235.00 | 141.00 |
| Bass, Liesel | Associate | October 13, 2023 | finish testing & documentation for payroll procedures | 0.80 | 235.00 | 188.00 |
| Bass, Liesel | Associate | October 13, 2023 | update payroll walkthrough with selections | 0.40 | 235.00 | 94.00 |
| Hill, Lindsay | Principal | October 13, 2023 | Review memo | 0.50 | 840.00 | 420.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|------------------|------------------|--|-------|--------|-----------------|
| Cole, Monique | Principal | October 13, 2023 | FS (.5); PPA (0.5); Impairment (1) | 2.00 | 840.00 | 1,680.00 |
| Iqbal, Nazim | Manager | October 13, 2023 | Meetings with internal team for Status | 1.00 | 450.00 | 450.00 |
| Iqbal, Nazim | Manager | October 13, 2023 | Meetings with Team regarding COGS testing 2021 | 1.00 | 450.00 | 450.00 |
| Iqbal, Nazim | Manager | October 13, 2023 | Reviews of Prepays and SOC Reports | 1.00 | 450.00 | 450.00 |
| Loose, Russell | Senior Manager | October 13, 2023 | 1.5 review updates to 2022 tax provision, 1.5 update memo | 3.00 | 645.00 | 1,935.00 |
| Doherty, Shailey | Senior Associate | October 13, 2023 | Read through the Celsius-Rhodium ASC 820 again, made updates, fixed the PDF formatting, sent to Lindsay for review | 1.30 | 300.00 | 390.00 |
| Minich, Zach | Senior Associate | October 13, 2023 | working independently comparing data from pickaxe API to Foreman mining dashboard | 1.50 | 300.00 | 450.00 |
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/2 - LLA impairment, fixed assets, internal discussions | 3.00 | 645.00 | 1,935.00 |
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/3 - status call with EY and management, BTC discussion with internal specialists on miner monitoring, reviews | 3.00 | 645.00 | 1,935.00 |
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/4 - Call with EY on Fixed Asset testing items, sales taxes, worked with job personnel on training and helping through issues, BTC and revenue - Miner monitoring at 2 company self-mining sites - Rebel and Stiles | 4.00 | 645.00 | 2,580.00 |
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/5 - Prepaid hosting and call with EY over this, Fixed assets, helping staff, reviews, Status update call with EY and Celsius | 3.00 | 645.00 | 1,935.00 |
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/6 - reviews | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/9 - Internal status update of file, BTC, reviews | 4.00 | 645.00 | 2,580.00 |
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/10 - Status call with EY and management, BTC and revenue approach, helping engagement team, calls with managers | 4.00 | 645.00 | 2,580.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|---------------|----------------|------------------|---|-------|--------|-----------------|
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/11 - Internal status call with team, reviews, BTC | 4.00 | 645.00 | 2,580.00 |
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/12 - Discussion on miner monitoring, BTC and revenue testing, status call with EY and management, review | 5.00 | 645.00 | 3,225.00 |
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/13 - Internal status update, review, BTC | 3.00 | 645.00 | 1,935.00 |
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/2 - Call with Stout on Rhodium and Core, and internal follow-up calls | 3.00 | 645.00 | 1,935.00 |
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/3 - LLA impairment call with EY and management, status call with EY and management, BTC discussion with internal specialists on miner monitoring, reviews | 3.00 | 645.00 | 1,935.00 |
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/4 - Call with EY on Fixed Asset testing items, sales taxes, worked with job personnel on training and helping through issues, BTC and revenue - Miner monitoring at 2 company self-mining sites - Rebel and Stiles | 3.00 | 645.00 | 1,935.00 |
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/5 - Prepaid hosting and call with EY over this, Fixed assets, helping staff, reviews, Status update call with EY and Celsius | 3.00 | 645.00 | 1,935.00 |
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/6 - LLA impairment, reviews | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/9 - Internal status update of file, valuation work, BTC, reviews | 3.00 | 645.00 | 1,935.00 |
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/10 - Status call with EY and management, BTC and revenue approach, helping engagement team, calls with managers | 3.00 | 645.00 | 1,935.00 |
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/11 - Internal status call with team, reviews, valuation | 2.00 | 645.00 | 1,290.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|--|-------|--------|-----------------|
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/12 - Call with Stout, discussion on miner monitoring, BTC and revenue testing, status call with EY and management | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | October 15, 2023 | time from 10/1 through 10/14 10/13 - Internal status update, review | 1.00 | 645.00 | 645.00 |
| Cronin, Chloe | Senior Associate | October 16, 2023 | for crypto project - joined call w/ clients and stout, took notes and consolidated/organized them after. | 1.50 | 300.00 | 450.00 |
| Soehartono, Ellen | Associate | October 16, 2023 | COGS | 3.00 | 235.00 | 705.00 |
| Soehartono, Ellen | Associate | October 16, 2023 | SOC on Fireworks, Foreman & research on Johanson group. | 4.00 | 235.00 | 940.00 |
| Stellmacher, Grant | Senior Associate | October 16, 2023 | COE Blockchain & Digital Assets Ownership & Custody Understanding Memo | 0.95 | 300.00 | 285.00 |
| Siegal, Howie | Partner | October 16, 2023 | Review of revenue accounting/auditing memo | 5.30 | 840.00 | 4,452.00 |
| Bowers, Leah | Manager | October 16, 2023 | .5 call to discuss BTC disposed with EY / .4 call to discuss internally regroup on new co valuation scope to provide to RSM VS .4 Connect with ey and joel on PPA questions from team | 1.20 | 450.00 | 540.00 |
| Bowers, Leah | Manager | October 16, 2023 | going concern roc documentation | 4.60 | 450.00 | 2,070.00 |
| Bass, Liesel | Associate | October 16, 2023 | equity earnings per share audit program & help other staff | 0.70 | 235.00 | 164.50 |
| Bass, Liesel | Associate | October 16, 2023 | journal entry testing & documentation | 7.30 | 235.00 | 1,715.50 |
| Croce, Steven | Senior Manager | October 16, 2023 | Reviews, PPA Discussions, Valuation | 3.00 | 645.00 | 1,935.00 |
| Croce, Steven | Senior Manager | October 16, 2023 | Reviews, PPA Discussions, Valuation | 4.00 | 645.00 | 2,580.00 |
| Hollier, Tori | Supervisor | October 16, 2023 | on the job training | 1.50 | 345.00 | 517.50 |
| Hollier, Tori | Supervisor | October 16, 2023 | reviewing 2022 COGS | 7.50 | 345.00 | 2,587.50 |
| Minich, Zach | Senior Associate | October 16, 2023 | gathering of additional TCP Dump data from Pickaxe API | 0.50 | 300.00 | 150.00 |
| Hollier, Tori | Supervisor | October 16, 2023 | discussing testing work staff and answering questions as they work | 1.90 | 345.00 | 655.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|--|-------|--------|-----------------|
| Lancaster, Barbara | Director | October 17, 2023 | AT/VS scoping call | 1.00 | 645.00 | 645.00 |
| Broberg, Brad | Partner | October 17, 2023 | Discussion on bankruptcy accounting | 0.50 | 840.00 | 420.00 |
| Hill, Caleb | Associate | October 17, 2023 | Celsius Core ICE Data Call | 0.50 | 235.00 | 117.50 |
| Hill, Caleb | Associate | October 17, 2023 | Celsius Rhodium Modeling Call | 2.00 | 235.00 | 470.00 |
| Staerk, Catherine | Senior Associate | October 17, 2023 | status update call | 0.40 | 300.00 | 120.00 |
| Staerk, Catherine | Senior Associate | October 17, 2023 | team catch up from coming back from pto and questions for nazim regarding 2022 Fixed Assets | 1.20 | 300.00 | 360.00 |
| Staerk, Catherine | Senior Associate | October 17, 2023 | going through payroll with liesel and reading through SECM audit guidance | 0.80 | 300.00 | 240.00 |
| Staerk, Catherine | Senior Associate | October 17, 2023 | working through support, picking selections, internal discussions about testing approach 2022 | 2.60 | 300.00 | 780.00 |
| Staerk, Catherine | Senior Associate | October 17, 2023 | following up on confirmation and updating documentation per manager comments | 0.40 | 300.00 | 120.00 |
| Staerk, Catherine | Senior Associate | October 17, 2023 | reviewing payroll in 2021 and 2022 | 2.90 | 300.00 | 870.00 |
| Cronin, Chloe | Senior Associate | October 17, 2023 | Took notes during call discussing VS scope | 0.50 | 300.00 | 150.00 |
| Soehartono, Ellen | Associate | October 17, 2023 | Update meeting | 0.50 | 235.00 | 117.50 |
| Siegal, Howie | Partner | October 17, 2023 | SME discussion on bankruptcy consultation 0.4 Review of prepaid hosting/deposits 1.4 | 1.80 | 840.00 | 1,512.00 |
| Regan, John | Supervisor | October 17, 2023 | calls with Team, updating models, reviewing models | 2.80 | 345.00 | 966.00 |
| Bowers, Leah | Manager | October 17, 2023 | .3 call with Brad Broberg to discuss RM 13 requirement and what all we need to do / who to include .6 call with RSm VS team and AT to discuss scoping of investments and loans for newco .5 call with RSM / EY / Joel on status of the file and open items pending support | 1.40 | 450.00 | 630.00 |
| Bowers, Leah | Manager | October 17, 2023 | documentation of lla impairment model based on comments from Howie/ Monique | 3.20 | 450.00 | 1,440.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|------------------|---|-------|--------|-----------------|
| Bass, Liesel | Associate | October 17, 2023 | 4000 SEC journal entry testing audit program | 0.40 | 235.00 | 94.00 |
| Bass, Liesel | Associate | October 17, 2023 | clear payroll review comments | 1.00 | 235.00 | 235.00 |
| Bass, Liesel | Associate | October 17, 2023 | documentation update for understanding payroll transaction cycle, including sending follow up email | 0.70 | 235.00 | 164.50 |
| Bass, Liesel | Associate | October 17, 2023 | external status meeting with celsius team | 0.50 | 235.00 | 117.50 |
| Bass, Liesel | Associate | October 17, 2023 | 4000 SEC journal entry testing audit program, journal entry testing & documentation | 3.20 | 235.00 | 752.00 |
| Bass, Liesel | Associate | October 17, 2023 | clear payroll review comments | 1.50 | 235.00 | 352.50 |
| Hoover, Rachel | Director | October 17, 2023 | calls re. Rodium / Core 2021 | 0.90 | 645.00 | 580.50 |
| Minich, Zach | Senior Associate | October 17, 2023 | processing additional TCP dump data | 0.50 | 300.00 | 150.00 |
| Soehartono, Ellen | Associate | October 17, 2023 | COGS 2021 | 5.50 | 235.00 | 1,292.50 |
| Hollier, Tori | Supervisor | October 17, 2023 | looking at debt, working on interest analytic | 1.70 | 345.00 | 586.50 |
| Hollier, Tori | Supervisor | October 17, 2023 | discussing testing work staff and answering questions as they work | 1.70 | 345.00 | 586.50 |
| Hollier, Tori | Supervisor | October 17, 2023 | status call with client | 0.50 | 345.00 | 172.50 |
| Hollier, Tori | Supervisor | October 17, 2023 | adjusting cost of sales testing approach; investigating CORE | 3.40 | 345.00 | 1,173.00 |
| Hollier, Tori | Supervisor | October 17, 2023 | digital asset section including RF and analytics | 2.30 | 345.00 | 793.50 |
| Hill, Caleb | Associate | October 18, 2023 | Celsius Rhodium Modeling | 0.30 | 235.00 | 70.50 |
| Staerk, Catherine | Senior Associate | October 18, 2023 | status update call with everyone and FA call with patrick, sean, nazim | 2.30 | 300.00 | 690.00 |
| Staerk, Catherine | Senior Associate | October 18, 2023 | call with liesel about payroll, call with nazim about fixed assets, another call with liesel about planning | 3.40 | 300.00 | 1,020.00 |
| Staerk, Catherine | Senior Associate | October 18, 2023 | clearing comments on the wp | 1.80 | 300.00 | 540.00 |
| Staerk, Catherine | Senior Associate | October 18, 2023 | reviewing equity in 2021 | 0.60 | 300.00 | 180.00 |
| Cronin, Chloe | Senior Associate | October 18, 2023 | Discussed scoping w/ TM and Tanner | 0.50 | 300.00 | 150.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|--|-------|--------|-----------------|
| Forst, Chris | Senior Associate | October 18, 2023 | Custody Understanding Memo Ownership Testing Memo Revenue Analytic | 4.00 | 300.00 | 1,200.00 |
| Soehartono, Ellen | Associate | October 18, 2023 | COGS 2021 including discussion with in-charge for additional documents. | 6.00 | 235.00 | 1,410.00 |
| Soehartono, Ellen | Associate | October 18, 2023 | review SOC 2021 - 2022 | 0.50 | 235.00 | 117.50 |
| Soehartono, Ellen | Associate | October 18, 2023 | Group meeting | 0.75 | 235.00 | 176.25 |
| Stellmacher, Grant | Senior Associate | October 18, 2023 | COE Blockchain & Digital Assets - Internal Team Meeting to Discuss Revenue Analytic | 0.50 | 300.00 | 150.00 |
| Siegal, Howie | Partner | October 18, 2023 | review of updated LLA assumption documentation 3.2 intnernal update meetings 0.5 | 3.70 | 840.00 | 3,108.00 |
| Regan, John | Supervisor | October 18, 2023 | reviewing models, internal discussions with team, developing questioons, reviewing guidance. | 3.50 | 345.00 | 1,207.50 |
| Bowers, Leah | Manager | October 18, 2023 | .5 - internal status update for the team to discuss questions / commnets/ team gameplan | 0.50 | 450.00 | 225.00 |
| Bass, Liesel | Associate | October 18, 2023 | 4000 SEC journal entry testing | 5.80 | 235.00 | 1,363.00 |
| Bass, Liesel | Associate | October 18, 2023 | clear payroll review comments | 0.70 | 235.00 | 164.50 |
| Bass, Liesel | Associate | October 18, 2023 | internal status meeting with celsius team | 0.70 | 235.00 | 164.50 |
| Bass, Liesel | Associate | October 18, 2023 | clear payroll review comments | 0.70 | 235.00 | 164.50 |
| Bass, Liesel | Associate | October 18, 2023 | updating understanding payroll cycle documentation for termination walkthrough | 0.80 | 235.00 | 188.00 |
| Hoover, Rachel | Director | October 18, 2023 | review Core updated model, review Rhodium, discussions with team | 1.60 | 645.00 | 1,032.00 |
| Croce, Steven | Senior Manager | October 18, 2023 | BTC discussions, FA testing, reviews, helping job personnel | 6.00 | 645.00 | 3,870.00 |
| Hollier, Tori | Supervisor | October 18, 2023 | debt section including BTC loan and interest expense | 2.10 | 345.00 | 724.50 |
| Hollier, Tori | Supervisor | October 18, 2023 | discussing testing work staff and answering questions as they work | 1.90 | 345.00 | 655.50 |
| Hollier, Tori | Supervisor | October 18, 2023 | status call with client | 0.50 | 345.00 | 172.50 |
| Hollier, Tori | Supervisor | October 18, 2023 | adjusting cost of sales testing approach; investigating CORE | 2.70 | 345.00 | 931.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|---|-------|--------|-----------------|
| Hollier, Tori | Supervisor | October 18, 2023 | digital asset section including RF and analytics | 3.90 | 345.00 | 1,345.50 |
| Towarnicke, Arlene | Principal | October 19, 2023 | Discuss instrument, features and methodology with team | 0.60 | 840.00 | 504.00 |
| Towarnicke, Arlene | Principal | October 19, 2023 | Discuss instrument, features and methodology with team | 0.60 | 840.00 | 504.00 |
| Hill, Caleb | Associate | October 19, 2023 | Missed time 10/3 - Celsius kick-off call | 0.60 | 235.00 | 141.00 |
| Hill, Caleb | Associate | October 19, 2023 | Missed time 10/6 - Celsius Rhodium document review & modeling | 7.20 | 235.00 | 1,692.00 |
| Hill, Caleb | Associate | October 19, 2023 | Missed time 10/9 - Celsius Rhodium meeting, questions drafting | 1.70 | 235.00 | 399.50 |
| Hill, Caleb | Associate | October 19, 2023 | Missed time 10/16 - Celsius Rhodium modeling & questions | 6.90 | 235.00 | 1,621.50 |
| Hill, Caleb | Associate | October 19, 2023 | Celsius Core Memo Writing | 2.80 | 235.00 | 658.00 |
| Hill, Caleb | Associate | October 19, 2023 | Celsius Rhodium Memo Writing | 2.60 | 235.00 | 611.00 |
| Staerk, Catherine | Senior Associate | October 19, 2023 | following up on confirmation and documenting the different request dates | 0.50 | 300.00 | 150.00 |
| Staerk, Catherine | Senior Associate | October 19, 2023 | status update call | 0.50 | 300.00 | 150.00 |
| Staerk, Catherine | Senior Associate | October 19, 2023 | internal call with torii about fixed assets, prepaids, advanced payments | 1.00 | 300.00 | 300.00 |
| Staerk, Catherine | Senior Associate | October 19, 2023 | setting legal wp up and deciding testing approach | 2.30 | 300.00 | 690.00 |
| Staerk, Catherine | Senior Associate | October 19, 2023 | equity in 2021 with stephen | 0.50 | 300.00 | 150.00 |
| Staerk, Catherine | Senior Associate | October 19, 2023 | going through / organizing inventory observation notes to put into wp for the 2022 file | 1.10 | 300.00 | 330.00 |
| Staerk, Catherine | Senior Associate | October 19, 2023 | dropping in and updating based on confirmation received in 2022 and 2021 | 0.60 | 300.00 | 180.00 |
| Staerk, Catherine | Senior Associate | October 19, 2023 | reviewing equity in 2021 and 2021 open planning forms | 1.40 | 300.00 | 420.00 |
| LaDue, Christopher | Principal | October 19, 2023 | VS concurring review of Vantage Point Advisors common stock valuation; comments for VS team | 0.70 | 840.00 | 588.00 |
| Soehartono, Ellen | Associate | October 19, 2023 | COGS 2021(status update, comments and questions to in-charge) | 4.20 | 235.00 | 987.00 |
| Soehartono, Ellen | Associate | October 19, 2023 | WP 2300 SEC (service organization / internal control) | 2.60 | 235.00 | 611.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|----------------|------------------|---|-------|--------|-----------------|
| Soehartono, Ellen | Associate | October 19, 2023 | team meeting | 0.50 | 235.00 | 117.50 |
| Stonyte, Gabriele | Associate | October 19, 2023 | Drafting questions and model - Mawson Investment | 1.50 | 235.00 | 352.50 |
| Siegal, Howie | Partner | October 19, 2023 | discussion with team on fixed asset approach 0.4 read through of updated EY PPA memo 1.5 internal update meeting .5 | 2.40 | 840.00 | 2,016.00 |
| Regan, John | Supervisor | October 19, 2023 | calls with teams, updating models, researching methodologies | 1.50 | 345.00 | 517.50 |
| Bowers, Leah | Manager | October 19, 2023 | .5 - internal call with our BTC alteryx solution people to troubleshoot the output for the BTC solution .3 call with chris/grant and Lukka individuals for what we need for analytics .5 call with Rich to discuss going concern and segment analysis considerations 1 hour meeting with RSM VS for APM on newco acquisition accounting .5 - check in with Nazim prior to his PTO to discuss fixed assets and where they're at. | 2.80 | 450.00 | 1,260.00 |
| Bowers, Leah | Manager | October 19, 2023 | Fairness reviews throughout the 2022 file | 3.40 | 450.00 | 1,530.00 |
| Bowers, Leah | Manager | October 19, 2023 | review of equity / debt in 2022 file | 4.10 | 450.00 | 1,845.00 |
| Bass, Liesel | Associate | October 19, 2023 | 4000 SEC journal entry testing | 1.60 | 235.00 | 376.00 |
| Bass, Liesel | Associate | October 19, 2023 | external status meeting with Celsius team | 0.70 | 235.00 | 164.50 |
| Bass, Liesel | Associate | October 19, 2023 | external status meeting with Celsius team | 0.90 | 235.00 | 211.50 |
| Bass, Liesel | Associate | October 19, 2023 | clear payroll review comments | 3.30 | 235.00 | 775.50 |
| Hoover, Rachel | Director | October 19, 2023 | review Rhodium model, discuss with Howie, discussions with team | 2.40 | 645.00 | 1,548.00 |
| Croce, Steven | Senior Manager | October 19, 2023 | BTC revenue testing, internal call to discuss shift in FA testing, EY and management status call, reviews, going concern and segments discussion with SME | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | October 19, 2023 | BTC revenue testing, internal call to discuss shift in FA | 5.00 | 645.00 | 3,225.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|--|-------|--------|-----------------|
| | | | testing, EY and management status call, reviews, going concern and segment | | | |
| Koznek, Xin | Director | October 19, 2023 | internal team discussion on model/variance | 0.80 | 645.00 | 516.00 |
| Hollier, Tori | Supervisor | October 19, 2023 | debt section including BTC loan and interest expense | 0.90 | 345.00 | 310.50 |
| Hollier, Tori | Supervisor | October 19, 2023 | discussing testing work staff and answering questions as they work | 3.20 | 345.00 | 1,104.00 |
| Hollier, Tori | Supervisor | October 19, 2023 | status call with client | 0.50 | 345.00 | 172.50 |
| Hollier, Tori | Supervisor | October 19, 2023 | adjusting cost of sales testing approach; investigating CORE | 3.30 | 345.00 | 1,138.50 |
| Hollier, Tori | Supervisor | October 19, 2023 | digital asset section including RF and analytics and memos | 3.10 | 345.00 | 1,069.50 |
| Towarnicke, Arlene | Principal | October 20, 2023 | Discuss instrument, features and methodology with team | 0.90 | 840.00 | 756.00 |
| Hill, Caleb | Associate | October 20, 2023 | Celsius Rhodium touch base and rework | 8.00 | 235.00 | 1,880.00 |
| Staerk, Catherine | Senior Associate | October 20, 2023 | reviewing and dropping in confirmations and also prepping the confirmation control in 2021 and 2022 | 1.50 | 300.00 | 450.00 |
| Staerk, Catherine | Senior Associate | October 20, 2023 | meeting with leah in person about planning comments/questions. team internal status update call. discussion with tori about weekend workload | 2.20 | 300.00 | 660.00 |
| Staerk, Catherine | Senior Associate | October 20, 2023 | going through soc reports with ellen and other apg forms | 2.40 | 300.00 | 720.00 |
| Staerk, Catherine | Senior Associate | October 20, 2023 | reviewing various open planning forms in 2022 and 2021 that was signed off on and prepared by staff | 2.00 | 300.00 | 600.00 |
| Cronin, Chloe | Senior Associate | October 20, 2023 | worked on drafting MATIC and QRDO DLOM models | 2.50 | 300.00 | 750.00 |
| Soehartono, Ellen | Associate | October 20, 2023 | Equity 2022 | 1.50 | 235.00 | 352.50 |
| Soehartono, Ellen | Associate | October 20, 2023 | income tax 2020 | 6.00 | 235.00 | 1,410.00 |
| Soehartono, Ellen | Associate | October 20, 2023 | SOC wp review | 0.50 | 235.00 | 117.50 |
| Stonyte, Gabriele | Associate | October 20, 2023 | Working on excel model - Mawson investment | 0.80 | 235.00 | 188.00 |
| Stellmacher, Grant | Senior Associate | October 20, 2023 | COE Blockchain & Digital Assets - Mining Revenue | 3.30 | 300.00 | 990.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|----------------|------------------|--|-------|--------|-----------------|
| | | | Analytic Use of a Specialist Coordination | | | |
| Siegal, Howie | Partner | October 20, 2023 | internal update meeting | 0.50 | 840.00 | 420.00 |
| Blice, Joe | Partner | October 20, 2023 | reading revisions to draft financial statements. | 0.40 | 840.00 | 336.00 |
| Regan, John | Supervisor | October 20, 2023 | reviewing models, calls with teams, running simulations, methodology questions, documenting support | 6.20 | 345.00 | 2,139.00 |
| Bowers, Leah | Manager | October 20, 2023 | .5 call - internal status update to determine open items / gameplan for team | 0.50 | 450.00 | 225.00 |
| Croce, Steven | Senior Manager | October 20, 2023 | reviews, internal calls | 4.00 | 645.00 | 2,580.00 |
| Croce, Steven | Senior Manager | October 20, 2023 | reviews, internal calls | 4.00 | 645.00 | 2,580.00 |
| Hollier, Tori | Supervisor | October 20, 2023 | on the job training for staff throughout engagements | 3.90 | 345.00 | 1,345.50 |
| Perdieu, William | Associate | October 20, 2023 | Core model back solve for Celsius | 1.00 | 235.00 | 235.00 |
| Perdieu, William | Associate | October 20, 2023 | Core model back solve for Celsius | 0.50 | 235.00 | 117.50 |
| Perdieu, William | Associate | October 20, 2023 | Core model back solve for Celsius | 0.50 | 235.00 | 117.50 |
| Perdieu, William | Associate | October 20, 2023 | Core model back solve for Celsius | 0.75 | 235.00 | 176.25 |
| Koznek, Xin | Director | October 20, 2023 | team reconnect on modeling | 1.00 | 645.00 | 645.00 |
| Hollier, Tori | Supervisor | October 20, 2023 | digital asset section including RF and analytics and memos | 3.30 | 345.00 | 1,138.50 |
| Regan, John | Supervisor | October 21, 2023 | reviewing models, rerunning simulations | 1.00 | 345.00 | 345.00 |
| Bowers, Leah | Manager | October 21, 2023 | review and updating of the PPA memo and related contracts - incurred during previous lockdown period / time did not get submitted | 6.80 | 450.00 | 3,060.00 |
| Bowers, Leah | Manager | October 21, 2023 | Missed time 10/10 - LLA Impairment ROC updating based on the SME and partner ROC comments - specifically around impairment indicators and asset groups | 5.60 | 450.00 | 2,520.00 |
| Bowers, Leah | Manager | October 21, 2023 | Missed time 10/11 - LLA Impairment Model updating of the tickmarks within based on SME/Partner Comments | 3.40 | 450.00 | 1,530.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|-----------|------------------|--|-------|--------|-----------------|
| Bowers, Leah | Manager | October 21, 2023 | Missed time 10/12 - LLA Impairment Model updating to include sensitizing the model for comments from SME/Parnter on key inputs and assumptions and needing to discuss the sensitivity of those key inputs | 3.60 | 450.00 | 1,620.00 |
| Bowers, Leah | Manager | October 21, 2023 | Missed time 10/13 -LLA Impairment ROC updating based on add'l SME comments. LLA impairment model updating based on change in asset groups and flowing that through to the ROC. | 4.90 | 450.00 | 2,205.00 |
| Bowers, Leah | Manager | October 21, 2023 | Missed time 10/14 -LLA Impairment ROC updating based on add'l SME comments. LLA impairment model updating based on EQR comments to add additional documentation on the fair values of the assets. | 5.20 | 450.00 | 2,340.00 |
| Collins, Stephen | Associate | October 21, 2023 | **Missed time for week of 10/2** Performed equity roll forward | 1.80 | 235.00 | 423.00 |
| Collins, Stephen | Associate | October 21, 2023 | **Missed time for week of 10/2** Began filling out audit programs for equity and EPS | 1.90 | 235.00 | 446.50 |
| Collins, Stephen | Associate | October 21, 2023 | **Missed time for week of 10/2** Signed off on equity lead sheet | 0.50 | 235.00 | 117.50 |
| Collins, Stephen | Associate | October 21, 2023 | **Missed time for weeks of 10/2 ** Performed equity roll forward and | 3.60 | 235.00 | 846.00 |
| Collins, Stephen | Associate | October 21, 2023 | **Missed time for weeks of 10/2 and 10/9** 10/3 - 6.8 hrs. - Input and tested Cost of Sales support provided by Celsius | 6.80 | 235.00 | 1,598.00 |
| Collins, Stephen | Associate | October 21, 2023 | **Missed time for weeks of 10/2 and 10/9** 10/4 - 6.5 hrs. - Input and tested Cost of Sales support provided by Celsius | 6.50 | 235.00 | 1,527.50 |
| Collins, Stephen | Associate | October 21, 2023 | **Missed time for weeks of 10/2 and 10/9** 10/5 - 7.2 hrs. - Input and tested Cost of Sales support provided by Celsius | 7.20 | 235.00 | 1,692.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|------------|------------------|--|-------|--------|-----------------|
| Collins, Stephen | Associate | October 21, 2023 | **Missed time for weeks of 10/2 and 10/9** 10/6 - 5.5 hrs. - Input and tested Cost of Sales support provided by Celsius | 5.50 | 235.00 | 1,292.50 |
| Collins, Stephen | Associate | October 21, 2023 | **Missed time for weeks of 10/2 and 10/9** 10/9 - 6.2 hrs. - Input and tested Cost of Sales support provided by Celsius | 6.20 | 235.00 | 1,457.00 |
| Collins, Stephen | Associate | October 21, 2023 | **Missed time for weeks of 10/2 and 10/9** 10/10 - 5.0 hrs. - Input and tested Cost of Sales support provided by Celsius | 5.00 | 235.00 | 1,175.00 |
| Collins, Stephen | Associate | October 21, 2023 | **Missed time for weeks of 10/2 and 10/9** 10/11 - 4.8 hrs. - Input and tested Cost of Sales support provided by Celsius | 4.80 | 235.00 | 1,128.00 |
| Collins, Stephen | Associate | October 21, 2023 | **Missed time for weeks of 10/2 and 10/9** 10/12 - 3.7 hrs. - Input and tested Cost of Sales support provided by Celsius | 3.70 | 235.00 | 869.50 |
| Collins, Stephen | Associate | October 21, 2023 | **Missed time for week of 10/2 and 10/9** 10/3 - 1.1 hrs - Performed debt roll forward and interest expense analytic | 1.10 | 235.00 | 258.50 |
| Collins, Stephen | Associate | October 21, 2023 | **Missed time for week of 10/2 and 10/9** 10/4 - .3 hrs Referenced and signed off on debt lead sheet 10/4 - .7 hrs Began filing out debt audit program | 1.00 | 235.00 | 235.00 |
| Collins, Stephen | Associate | October 21, 2023 | **Missed time for week of 10/9** 10/11 - 2.3 hrs - Addressed and began clearing 2022 Advance payments comments | 2.30 | 235.00 | 540.50 |
| Hollier, Tori | Supervisor | October 21, 2023 | time related to week of 9/18 9/18- working through digital asset workbook, setting up workpapers, etc.; digital asset ROC; discussing hashrates and testing approach; pool operator confirmations | 1.40 | 345.00 | 483.00 |
| Hollier, Tori | Supervisor | October 21, 2023 | time related to week of 9/18 9/19- working through digital asset workbook, setting up workpapers, etc.; digital asset ROC; discussing hashrates and testing approach; pool operator confirmations | 2.60 | 345.00 | 897.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|------------------|--|-------|--------|-----------------|
| Hollier, Tori | Supervisor | October 21, 2023 | time related to week of 9/18 9/20 -- working through digital asset workbook, setting up workpapers, etc.; digital asset ROC; discussing hashrates and testing approach; pool operator confirmations | 3.20 | 345.00 | 1,104.00 |
| Hollier, Tori | Supervisor | October 21, 2023 | time related to week of 9/18 9/21- working through digital asset workbook, setting up workpapers, etc.; digital asset ROC; discussing hashrates and testing approach; pool operator confirmations | 3.40 | 345.00 | 1,173.00 |
| Hollier, Tori | Supervisor | October 21, 2023 | time related to week of 9/18- 9/22 - working through digital asset workbook, setting up workpapers, etc.; digital asset ROC; discussing hashrates and testing approach; pool operator confirmations | 2.70 | 345.00 | 931.50 |
| Hollier, Tori | Supervisor | October 21, 2023 | on the job training; week of 9/18 | 6.40 | 345.00 | 2,208.00 |
| Hollier, Tori | Supervisor | October 21, 2023 | misc engagement management + team discussions week of 9/18 | 6.20 | 345.00 | 2,139.00 |
| Hollier, Tori | Supervisor | October 21, 2023 | review of opex; week of 9/18 | 1.70 | 345.00 | 586.50 |
| Hollier, Tori | Supervisor | October 21, 2023 | reviewing prelim prepaids; week of 9/18 | 2.70 | 345.00 | 931.50 |
| Hollier, Tori | Supervisor | October 21, 2023 | walkthroughs of FA sites (east stiles, global x, rebel) + documentation FROM WEEK OF 9/18 | 4.40 | 345.00 | 1,518.00 |
| Hoover, Rachel | Director | October 22, 2023 | emails with team re. core/rhodium 2021 sensitivities | 0.20 | 645.00 | 129.00 |
| Loose, Russell | Senior Manager | October 22, 2023 | Final review of 2022 provision and memo. Working with national on footnote presentaiton | 1.50 | 645.00 | 967.50 |
| Gonzalez, Giselle | Associate | October 23, 2023 | meeting with Joel Block (status update) | 0.50 | 235.00 | 117.50 |
| Schulman, Jay | Principal | October 23, 2023 | Data Analysis related to Foreman Data Reliabilty | 1.00 | 840.00 | 840.00 |
| Hill, Caleb | Associate | October 23, 2023 | Memo draft wrap, reruns and discussion on Rhodium | 6.40 | 235.00 | 1,504.00 |
| Staerk, Catherine | Senior Associate | October 23, 2023 | status call with whole team and client | 0.60 | 300.00 | 180.00 |
| Staerk, Catherine | Senior Associate | October 23, 2023 | internal meeting wiht tori, leah, steve | 1.70 | 300.00 | 510.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|------------------|---|-------|--------|-----------------|
| | | | internal meeting with staff on celsius | | | |
| Staerk, Catherine | Senior Associate | October 23, 2023 | making/sending selections and follow ups for 2021 and 2022 | 2.10 | 300.00 | 630.00 |
| Staerk, Catherine | Senior Associate | October 23, 2023 | introductions and training giselle on caseware/tb imports/tb formats answering liesels questions regarding planning | 2.40 | 300.00 | 720.00 |
| Staerk, Catherine | Senior Associate | October 23, 2023 | completing open planning forms in 2022 to be prep planning and general procedures for manager review | 1.80 | 300.00 | 540.00 |
| Staerk, Catherine | Senior Associate | October 23, 2023 | annotating and cross referencing confirmations in 2021 and 2022 | 0.70 | 300.00 | 210.00 |
| Staerk, Catherine | Senior Associate | October 23, 2023 | reviewed 2 already prepared planning forms | 0.30 | 300.00 | 90.00 |
| Cronin, Chloe | Senior Associate | October 23, 2023 | Worked on StakeHound and MATIC valuations | 2.00 | 300.00 | 600.00 |
| Soehartono, Ellen | Associate | October 23, 2023 | COGS 2021 | 0.50 | 235.00 | 117.50 |
| Soehartono, Ellen | Associate | October 23, 2023 | Income Tax 2020 | 6.50 | 235.00 | 1,527.50 |
| Soehartono, Ellen | Associate | October 23, 2023 | General meeting | 0.67 | 235.00 | 157.45 |
| Soehartono, Ellen | Associate | October 23, 2023 | internal meeting about tax | 0.50 | 235.00 | 117.50 |
| Gonzalez, Giselle | Associate | October 23, 2023 | Importing and Formatting TB for Q1 2023. Q2 2023, FY 2022 | 5.40 | 235.00 | 1,269.00 |
| Bowers, Leah | Manager | October 23, 2023 | .5 connect with tori/cathy/steve to levelset on team goals for the week -gameplan .5 connect with liesel on payroll comments outstanding .5 connect on debt comments and questions outstanding .5 status update call with EY / Joel .5 internal status update with team to discuss status .7 discussion with tori and ey over cogs | 3.20 | 450.00 | 1,440.00 |
| Bowers, Leah | Manager | October 23, 2023 | walking staff/seniors through items during the week specific to their sections | 3.50 | 450.00 | 1,575.00 |
| Bass, Liesel | Associate | October 23, 2023 | help staff with tax provision tie out documentation | 0.50 | 235.00 | 117.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|----------------|------------------|---|-------|--------|-----------------|
| Bass, Liesel | Associate | October 23, 2023 | JE documentation to complete SEC requirements | 1.00 | 235.00 | 235.00 |
| Bass, Liesel | Associate | October 23, 2023 | help staff with tax provision tie out documentation | 0.50 | 235.00 | 117.50 |
| Bass, Liesel | Associate | October 23, 2023 | external meeting with EY team & management for status updates | 0.50 | 235.00 | 117.50 |
| Bass, Liesel | Associate | October 23, 2023 | JE documentation to complete SEC requirements | 2.50 | 235.00 | 587.50 |
| Bass, Liesel | Associate | October 23, 2023 | address payroll review comments & internal meeting to discuss review comments | 3.80 | 235.00 | 893.00 |
| Bass, Liesel | Associate | October 23, 2023 | address prepaid expense & prepaid hosting comments | 1.25 | 235.00 | 293.75 |
| Hoover, Rachel | Director | October 23, 2023 | review rhodium/core model updates, provide further commetsns | 0.30 | 645.00 | 193.50 |
| Collins, Stephen | Associate | October 23, 2023 | Tax provisions for 2021 - Recalculated and tied amounts from workpaper tabs | 6.30 | 235.00 | 1,480.50 |
| Croce, Steven | Senior Manager | October 23, 2023 | Reviews, internal discussions and status update calls with client | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | October 23, 2023 | Reviews, internal discussions and status update calls with client | 2.00 | 645.00 | 1,290.00 |
| Hollier, Tori | Supervisor | October 23, 2023 | on the job training for associates on engagement | 1.50 | 345.00 | 517.50 |
| Hollier, Tori | Supervisor | October 23, 2023 | client meetings to discuss status, COGS, gross profit recalc, etc. | 1.10 | 345.00 | 379.50 |
| Hollier, Tori | Supervisor | October 23, 2023 | COGS review, updating of testing approach, testing | 5.80 | 345.00 | 2,001.00 |
| Hollier, Tori | Supervisor | October 23, 2023 | figuring out 2021 debt + reviewing/updating 2022 debt | 0.90 | 345.00 | 310.50 |
| Hollier, Tori | Supervisor | October 23, 2023 | figuring out status, setting up meetings, emailing, communicating upwards/downwards | 1.20 | 345.00 | 414.00 |
| Schulman, Jay | Principal | October 24, 2023 | Data Analysis related to Foreman Data Reliabilty | 1.00 | 840.00 | 840.00 |
| Bass, Liesel | Associate | October 24, 2023 | prepaid expense testing & documentation | 0.30 | 235.00 | 70.50 |
| Bass, Liesel | Associate | October 24, 2023 | understanding controls & walkthrough documentation | 0.30 | 235.00 | 70.50 |
| Towarnicke, Arlene | Principal | October 24, 2023 | Internal discussion on note and sensitivities | 1.00 | 840.00 | 840.00 |
| Hill, Caleb | Associate | October 24, 2023 | Sim re-runs and sensitivities | 4.50 | 235.00 | 1,057.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|---|-------|--------|-----------------|
| Staerk, Catherine | Senior Associate | October 24, 2023 | dropping in confirmation to 2022 and updating wp to show it | 0.30 | 300.00 | 90.00 |
| Staerk, Catherine | Senior Associate | October 24, 2023 | populating confirmation control in 21 and 22 | 0.30 | 300.00 | 90.00 |
| Staerk, Catherine | Senior Associate | October 24, 2023 | internal meeting with staff on celsius | 0.40 | 300.00 | 120.00 |
| Staerk, Catherine | Senior Associate | October 24, 2023 | reviewing APG | 0.20 | 300.00 | 60.00 |
| Staerk, Catherine | Senior Associate | October 24, 2023 | completing wps in 2021 and 2022 based on follow ups received back | 0.40 | 300.00 | 120.00 |
| Staerk, Catherine | Senior Associate | October 24, 2023 | training staff on importing GL to idea | 1.20 | 300.00 | 360.00 |
| Staerk, Catherine | Senior Associate | October 24, 2023 | cleaning up wp per review 2022 and 2021 | 0.30 | 300.00 | 90.00 |
| Staerk, Catherine | Senior Associate | October 24, 2023 | cleaning up and prepping 2021 planning and general procedures for manager review | 1.90 | 300.00 | 570.00 |
| Cronin, Chloe | Senior Associate | October 24, 2023 | worked on QRBO MDM memo | 1.50 | 300.00 | 450.00 |
| Soehartono, Ellen | Associate | October 24, 2023 | SOC NetSuite, Insperity, clear comments. | 5.00 | 235.00 | 1,175.00 |
| Gonzalez, Giselle | Associate | October 24, 2023 | Importing and Formatting TB & GL for Q1 2023. Q2 2023, FY 2022 | 2.60 | 235.00 | 611.00 |
| Stellmacher, Grant | Senior Associate | October 24, 2023 | COE Blockchain & Digital Assets - Mining Revenue Analytic Block Explorer Reliability Memo | 4.30 | 300.00 | 1,290.00 |
| Siegal, Howie | Partner | October 24, 2023 | 1 - review of segment memo 2.4 - review of going concern | 3.40 | 840.00 | 2,856.00 |
| Regan, John | Supervisor | October 24, 2023 | discussions with team, reviewing models, reviewing memo, call with Jay L. | 4.40 | 345.00 | 1,518.00 |
| Regan, John | Supervisor | October 24, 2023 | re-reviewing models, rerunning sims | 1.20 | 345.00 | 414.00 |
| Bowers, Leah | Manager | October 24, 2023 | reviews within the 2022 file | 4.60 | 450.00 | 2,070.00 |
| Bowers, Leah | Manager | October 24, 2023 | .5 call with krista on celsius loan acquisition and testing considerations .4 call with btc alteryx team to discuss output solution .5 call with amber sarb to discuss loan acquisition testing approach. | 1.40 | 450.00 | 630.00 |
| Bass, Liesel | Associate | October 24, 2023 | help staff with tax provision tie out documentation | 0.70 | 235.00 | 164.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|------------------|---|-------|--------|-----------------|
| Bass, Liesel | Associate | October 24, 2023 | clear equity comments | 0.50 | 235.00 | 117.50 |
| Bass, Liesel | Associate | October 24, 2023 | JE documentation to complete SEC requirements | 3.00 | 235.00 | 705.00 |
| Bass, Liesel | Associate | October 24, 2023 | documentation update, address review comments | 0.30 | 235.00 | 70.50 |
| Bass, Liesel | Associate | October 24, 2023 | help staff with tax provision tie out documentation | 0.70 | 235.00 | 164.50 |
| Bass, Liesel | Associate | October 24, 2023 | clear equity comments | 0.80 | 235.00 | 188.00 |
| Bass, Liesel | Associate | October 24, 2023 | JE documentation to complete SEC requirements | 0.90 | 235.00 | 211.50 |
| Bass, Liesel | Associate | October 24, 2023 | documentation update, address review comments | 0.50 | 235.00 | 117.50 |
| Bass, Liesel | Associate | October 24, 2023 | GL formatting for Quarter reports | 1.30 | 235.00 | 305.50 |
| Hoover, Rachel | Director | October 24, 2023 | call with Arlene/Xin, discuss next steps, review variances | 1.00 | 645.00 | 645.00 |
| Davisson, Rich | Partner | October 24, 2023 | discussion with audit team and review of going concern consultation | 2.30 | 840.00 | 1,932.00 |
| Collins, Stephen | Associate | October 24, 2023 | Tax provisions for 2021 - Recalculated amounts from workpaper tabs | 6.90 | 235.00 | 1,621.50 |
| Croce, Steven | Senior Manager | October 24, 2023 | BTC revenue, reviews | 3.00 | 645.00 | 1,935.00 |
| Hollier, Tori | Supervisor | October 24, 2023 | on the job training for associates on engagement | 1.90 | 345.00 | 655.50 |
| Hollier, Tori | Supervisor | October 24, 2023 | COGS review, updating of testing approach, testing | 3.40 | 345.00 | 1,173.00 |
| Hollier, Tori | Supervisor | October 24, 2023 | figuring out 2021 debt + reviewing/updating 2022 debt | 1.20 | 345.00 | 414.00 |
| Hollier, Tori | Supervisor | October 24, 2023 | figuring out status, setting up meetings, emailing, communicating upwards/downwards | 3.10 | 345.00 | 1,069.50 |
| Soehartono, Ellen | Associate | October 24, 2023 | Income Tax 2020 | 3.50 | 235.00 | 822.50 |
| Gonzalez, Giselle | Associate | October 25, 2023 | meeting with Joel Block (status update) | 0.50 | 235.00 | 117.50 |
| Schulman, Jay | Principal | October 25, 2023 | Documentation related to Foreman Data Reliability | 1.00 | 840.00 | 840.00 |
| Hill, Caleb | Associate | October 25, 2023 | Sim sensitivities rerun | 2.10 | 235.00 | 493.50 |
| Staerk, Catherine | Senior Associate | October 25, 2023 | trying to learn/review tax provision work | 1.60 | 300.00 | 480.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|---|-------|--------|-----------------|
| Staerk, Catherine | Senior Associate | October 25, 2023 | completing open APG forms and other forms throughout the file | 4.20 | 300.00 | 1,260.00 |
| Staerk, Catherine | Senior Associate | October 25, 2023 | cleaning up and prepping 2021/22 planning and general procedures for manager review | 2.20 | 300.00 | 660.00 |
| Cronin, Chloe | Senior Associate | October 25, 2023 | worked on drafting QRDO memo/ran comp search | 1.00 | 300.00 | 300.00 |
| Soehartono, Ellen | Associate | October 25, 2023 | COGS 2021 | 2.80 | 235.00 | 658.00 |
| Soehartono, Ellen | Associate | October 25, 2023 | SEC 2300 and correction | 2.50 | 235.00 | 587.50 |
| Soehartono, Ellen | Associate | October 25, 2023 | internal meeting | 0.50 | 235.00 | 117.50 |
| Gonzalez, Giselle | Associate | October 25, 2023 | Q1 & Q2 Analytics | 5.10 | 235.00 | 1,198.50 |
| Stellmacher, Grant | Senior Associate | October 25, 2023 | COE Blockchain & Digital Assets - Block Explorer Reliability Memo Use of a Specialist Memo | 5.60 | 300.00 | 1,680.00 |
| Regan, John | Supervisor | October 25, 2023 | discussions with team, reviewing memo, reviewing models, updating memo | 6.50 | 345.00 | 2,242.50 |
| Bowers, Leah | Manager | October 25, 2023 | Reviews of the 2021 CW file | 2.40 | 450.00 | 1,080.00 |
| Bowers, Leah | Manager | October 25, 2023 | .5 call over internal status updates with full team for YE historical audits and Qs .2 call APM with lindsay as a continuance from prior weeks call .6 call with cathy/tori/steve on senior/manager connect to ensure aligned on game plan .5 call with EY / Joel on external status update for them | 1.80 | 450.00 | 810.00 |
| Bowers, Leah | Manager | October 25, 2023 | DOCUMENTATION OF GOING CONCERN ANALYSIS AND ASSUMPTIONS USED IN MODEL | 6.30 | 450.00 | 2,835.00 |
| Bass, Liesel | Associate | October 25, 2023 | JE documentation to complete SEC requirements | 0.50 | 235.00 | 117.50 |
| Bass, Liesel | Associate | October 25, 2023 | external meeting with EY team & management & internal mtg for status updates | 1.00 | 235.00 | 235.00 |
| Bass, Liesel | Associate | October 25, 2023 | JE documentation to complete SEC requirements | 0.50 | 235.00 | 117.50 |
| Bass, Liesel | Associate | October 25, 2023 | documentation update, address review comments, reclass to long term deposits | 4.90 | 235.00 | 1,151.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|------------------|---|-------|--------|-----------------|
| Hill, Lindsay | Principal | October 25, 2023 | Review questions | 0.50 | 840.00 | 420.00 |
| Croce, Steven | Senior Manager | October 25, 2023 | reviews, calls with client and team | 4.00 | 645.00 | 2,580.00 |
| Croce, Steven | Senior Manager | October 25, 2023 | reviews, calls with client and team | 4.00 | 645.00 | 2,580.00 |
| Hollier, Tori | Supervisor | October 25, 2023 | on the job training for associates on engagement | 2.20 | 345.00 | 759.00 |
| Hollier, Tori | Supervisor | October 25, 2023 | client meetings to discuss status, COGS, gross profit recalc, etc. | 0.50 | 345.00 | 172.50 |
| Hollier, Tori | Supervisor | October 25, 2023 | COGS review, updating of testing approach, testing | 3.20 | 345.00 | 1,104.00 |
| Hollier, Tori | Supervisor | October 25, 2023 | figuring out 2021 debt + reviewing/updating 2022 debt | 0.90 | 345.00 | 310.50 |
| Soehartono, Ellen | Associate | October 25, 2023 | Income Tax 2020 | 0.50 | 235.00 | 117.50 |
| Hollier, Tori | Supervisor | October 25, 2023 | email communication, prepping for client calls | 1.30 | 345.00 | 448.50 |
| Gonzalez, Giselle | Associate | October 26, 2023 | Q2 analytics | 1.80 | 235.00 | 423.00 |
| Hill, Caleb | Associate | October 26, 2023 | memo draft updates | 1.20 | 235.00 | 282.00 |
| Staerk, Catherine | Senior Associate | October 26, 2023 | teach staff about Q analytics and helping them set up | 2.40 | 300.00 | 720.00 |
| Staerk, Catherine | Senior Associate | October 26, 2023 | compiling/sorting through questions for 2022 | 2.20 | 300.00 | 660.00 |
| Staerk, Catherine | Senior Associate | October 26, 2023 | cleaning up and prepping 2022 planning and general procedures for manager review | 1.30 | 300.00 | 390.00 |
| Soehartono, Ellen | Associate | October 26, 2023 | COGS 2021 | 3.30 | 235.00 | 775.50 |
| Soehartono, Ellen | Associate | October 26, 2023 | Equity 2022 | 0.80 | 235.00 | 188.00 |
| Soehartono, Ellen | Associate | October 26, 2023 | Clear comments on SOC 2021 - 2022 | 0.80 | 235.00 | 188.00 |
| Gonzalez, Giselle | Associate | October 26, 2023 | Q1 & Q2 Analytics | 6.20 | 235.00 | 1,457.00 |
| Siegal, Howie | Partner | October 26, 2023 | 2022 partner reviews on AR confirmation, prepaid expense testing workpapers, long lived asset comment clearing, operating expenses and income taxes | 8.30 | 840.00 | 6,972.00 |
| Bakir, Jinjuta | Associate | October 26, 2023 | q2'23 quarterly analytics preparation | 6.50 | 235.00 | 1,527.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|----------------|------------------|--|-------|--------|-----------------|
| Regan, John | Supervisor | October 26, 2023 | reviewing memo, updating memo | 2.00 | 345.00 | 690.00 |
| Bowers, Leah | Manager | October 26, 2023 | OBS reviews for wp completion | 2.40 | 450.00 | 1,080.00 |
| Bowers, Leah | Manager | October 26, 2023 | .3 call with steve and jacob over staff switch for celsius (giselle and stephen) .5 call with stephen to discuss debt and equity comments left during my review | 0.80 | 450.00 | 360.00 |
| Bowers, Leah | Manager | October 26, 2023 | DOCUMENTATION OF GOING CONCERN ROC AND ANALYSIS | 5.80 | 450.00 | 2,610.00 |
| Bass, Liesel | Associate | October 26, 2023 | help staff with tax provision tie out documentation | 0.70 | 235.00 | 164.50 |
| Bass, Liesel | Associate | October 26, 2023 | help staff with tax provision tie out documentation | 0.70 | 235.00 | 164.50 |
| Bass, Liesel | Associate | October 26, 2023 | documentation update, address review comments | 1.00 | 235.00 | 235.00 |
| Bass, Liesel | Associate | October 26, 2023 | tax provision meeting & tie out | 2.00 | 235.00 | 470.00 |
| Hoover, Rachel | Director | October 26, 2023 | core/rhodium memo review and comments | 3.70 | 645.00 | 2,386.50 |
| Hoover, Rachel | Director | October 26, 2023 | shifting prior time to chargecode (9/11 - 9/15 was not able to enter time due to tech issue) | 1.90 | 645.00 | 1,225.50 |
| Collins, Stephen | Associate | October 26, 2023 | cleared remaining equity comments | 1.20 | 235.00 | 282.00 |
| Collins, Stephen | Associate | October 26, 2023 | Cleared debt comments - Tied rollforward to FS footnote and debt agreements | 2.50 | 235.00 | 587.50 |
| Collins, Stephen | Associate | October 26, 2023 | Final Analytical Procedures workpaper - Set up workpaper by linking amounts to trial balance | 3.10 | 235.00 | 728.50 |
| Croce, Steven | Senior Manager | October 26, 2023 | reviews | 3.00 | 645.00 | 1,935.00 |
| Croce, Steven | Senior Manager | October 26, 2023 | reviews | 3.00 | 645.00 | 1,935.00 |
| Hollier, Tori | Supervisor | October 26, 2023 | on the job training for associates on engagement | 0.80 | 345.00 | 276.00 |
| Hollier, Tori | Supervisor | October 26, 2023 | client meetings to discuss status, COGS, gross profit recalc, etc. | 0.80 | 345.00 | 276.00 |
| Hollier, Tori | Supervisor | October 26, 2023 | COGS review, updating of testing approach, testing | 7.70 | 345.00 | 2,656.50 |
| Hollier, Tori | Supervisor | October 26, 2023 | figuring out 2021 debt + reviewing/updating 2022 debt | 1.20 | 345.00 | 414.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|------------------|--|-------|--------|-----------------|
| Hollier, Tori | Supervisor | October 26, 2023 | figuring out status, setting up meetings, emailing, communicating upwards/downwards | 2.10 | 345.00 | 724.50 |
| Bass, Liesel | Associate | October 27, 2023 | equity testing & documentation | 0.30 | 235.00 | 70.50 |
| Davisson, Rich | Partner | October 27, 2023 | call with engagement team to talk about consultation for going concern | 0.80 | 840.00 | 672.00 |
| Staerk, Catherine | Senior Associate | October 27, 2023 | internal status update / calls to set staff up on various planning/Qs | 1.40 | 300.00 | 420.00 |
| Staerk, Catherine | Senior Associate | October 27, 2023 | doing research on bitcoin options | 1.10 | 300.00 | 330.00 |
| Staerk, Catherine | Senior Associate | October 27, 2023 | detail testing populations dropped in by managers | 5.70 | 300.00 | 1,710.00 |
| Cronin, Chloe | Senior Associate | October 27, 2023 | finished drafting MDR memo and sent off for review | 1.00 | 300.00 | 300.00 |
| Forst, Chris | Senior Associate | October 27, 2023 | Revenue Analytic Data | 2.00 | 300.00 | 600.00 |
| Soehartono, Ellen | Associate | October 27, 2023 | clearing comments and review | 1.20 | 235.00 | 282.00 |
| Soehartono, Ellen | Associate | October 27, 2023 | Equity 2022 | 0.60 | 235.00 | 141.00 |
| Soehartono, Ellen | Associate | October 27, 2023 | Income Tax 2020 | 0.60 | 235.00 | 141.00 |
| Soehartono, Ellen | Associate | October 27, 2023 | Clear comments on SOC, discussion with In-Charge for client user matrix | 1.10 | 235.00 | 258.50 |
| Soehartono, Ellen | Associate | October 27, 2023 | internal discussion progress report | 0.50 | 235.00 | 117.50 |
| Gonzalez, Giselle | Associate | October 27, 2023 | Q1 & Q2 Analytics | 7.80 | 235.00 | 1,833.00 |
| Siegal, Howie | Partner | October 27, 2023 | 2021 partner reviews on completion of planning forms (ensuring consistency with 2022), GL completeness, related party testing, legal analysis, cash, prepaid expenses, fixed assets, cogs and opex workpapers. | 8.80 | 840.00 | 7,392.00 |
| Bakir, Jinjuta | Associate | October 27, 2023 | q2'23 quarterly analytics preparation | 5.70 | 235.00 | 1,339.50 |
| Regan, John | Supervisor | October 27, 2023 | Reviewing memo, sharing variances | 1.40 | 345.00 | 483.00 |
| Bowers, Leah | Manager | October 27, 2023 | reviews within the 2021 CW files including understanding forms, etc. | 3.40 | 450.00 | 1,530.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|------------------|----------------|------------------|--|-------|--------|-----------------|
| Bowers, Leah | Manager | October 27, 2023 | .5 call over BTC mined testing with alteryx team to troubleshoot output .5 call with internal team over status update and gameplan / timing .5 call with joel and EY over Stakehound updtae .6 call with rich and team over going concern comments from SME / | 2.10 | 450.00 | 945.00 |
| Bass, Liesel | Associate | October 27, 2023 | documentation update, address review comments | 0.90 | 235.00 | 211.50 |
| Bass, Liesel | Associate | October 27, 2023 | internal mtg for status updates | 0.70 | 235.00 | 164.50 |
| Bass, Liesel | Associate | October 27, 2023 | clear equity comments | 0.70 | 235.00 | 164.50 |
| Bass, Liesel | Associate | October 27, 2023 | documentation update, address review comments | 1.30 | 235.00 | 305.50 |
| Hoover, Rachel | Director | October 27, 2023 | review update memo, additional edits, emails | 1.00 | 645.00 | 645.00 |
| Collins, Stephen | Associate | October 27, 2023 | Final Analytical Procedures workpaper - Linked amounts to trial balance and updated descriptions of change | 7.50 | 235.00 | 1,762.50 |
| Croce, Steven | Senior Manager | October 27, 2023 | reviews | 3.00 | 645.00 | 1,935.00 |
| Croce, Steven | Senior Manager | October 27, 2023 | reviews, going concern and bankruptcy discussion with SME | 4.00 | 645.00 | 2,580.00 |
| Hollier, Tori | Supervisor | October 27, 2023 | on the job training for associates on engagement | 1.30 | 345.00 | 448.50 |
| Hollier, Tori | Supervisor | October 27, 2023 | client meetings to discuss status, COGS, gross profit recalc, etc. | 0.90 | 345.00 | 310.50 |
| Hollier, Tori | Supervisor | October 27, 2023 | figuring out status, setting up meetings, emailing, communicating upwards/downwards | 1.30 | 345.00 | 448.50 |
| Blice, Joe | Partner | October 28, 2023 | checking clearance of EQR comments on planning section, review of various planning workpapers. | 0.50 | 840.00 | 420.00 |
| Blice, Joe | Partner | October 28, 2023 | EQR review of LLA impairment analysis workpapers. | 3.00 | 840.00 | 2,520.00 |
| Blice, Joe | Partner | October 29, 2023 | EQR of certain 4100, 4200 and 4600 workpapers | 2.00 | 840.00 | 1,680.00 |
| Blice, Joe | Partner | October 29, 2023 | EQR of 1000 and 3000 workpapers. | 1.50 | 840.00 | 1,260.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|--|-------|--------|-----------------|
| Bowers, Leah | Manager | October 29, 2023 | Review of debt APG / debt leadsheet / and review of hte debt rollforward including adding in the schedules, reclaculating the btc loan items and gain/loss on repayment | 3.20 | 450.00 | 1,440.00 |
| Croce, Steven | Senior Manager | October 29, 2023 | reviews | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | October 29, 2023 | reviews | 2.00 | 645.00 | 1,290.00 |
| Hollier, Tori | Supervisor | October 29, 2023 | senior review of JE testing | 2.00 | 345.00 | 690.00 |
| Staerk, Catherine | Senior Associate | October 30, 2023 | meeting with tori leah steve, meeting with the EQR, meeting with Howie and the whole team, meetings with the 2 new staff on the job | 2.70 | 300.00 | 810.00 |
| Staerk, Catherine | Senior Associate | October 30, 2023 | reviewwng and fixing/tying the SDF forms | 2.30 | 300.00 | 690.00 |
| Staerk, Catherine | Senior Associate | October 30, 2023 | game planning for the last week before we are planning on issuing for things that the 4 staff working through the files can do | 1.10 | 300.00 | 330.00 |
| Staerk, Catherine | Senior Associate | October 30, 2023 | wrapping up detail testing in 2022 and then adding other addition testing to the 2021 wp | 3.00 | 300.00 | 900.00 |
| LaDue, Christopher | Principal | October 30, 2023 | VS concurring review of QRDO memo; comments and edits for VS team | 0.60 | 840.00 | 504.00 |
| Soehartono, Ellen | Associate | October 30, 2023 | COGS 2021 clear comments. | 0.50 | 235.00 | 117.50 |
| Soehartono, Ellen | Associate | October 30, 2023 | Final analytical procedure | 2.00 | 235.00 | 470.00 |
| Gonzalez, Giselle | Associate | October 30, 2023 | Q1 & Q2 file | 8.00 | 235.00 | 1,880.00 |
| Blice, Joe | Partner | October 30, 2023 | discussing EQR points with engagement team. | 0.50 | 840.00 | 420.00 |
| Bowers, Leah | Manager | October 30, 2023 | fairness reviews within the 2021 caseware file | 1.60 | 450.00 | 720.00 |
| Bowers, Leah | Manager | October 30, 2023 | .8 meeting with Joel / Stout / RSM VS team / RSM AT to discuss valuation questions and approach. .5 internal meeting with Tori / Cathy / Nazim / Steve to discuss status of file between seniors/managers and set a gameplan .5 meeting with internal team (staff through sr manager) to | 2.50 | 450.00 | 1,125.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|----------------|------------------|---|-------|--------|-----------------|
| | | | figure out priorities, questions team has over open items/comments, game plan for staff. .7 meeting with EQR on questions that came up during his review specific to LLA Impairment / going concern, file status, etc. | | | |
| Bowers, Leah | Manager | October 30, 2023 | .6 meeting with Audit team (Steve, Tori, Nazim,) and Grant and Chris over status of the BTC analytics that were performed over foreman hashrate and lukka data for 2022 and 2021 | 0.60 | 450.00 | 270.00 |
| Bowers, Leah | Manager | October 30, 2023 | Internal meeting with Steve, Cathy, and Nazim to update Nazim on the status of Fixed Assets and final procedures to be performed for 2022 and 2021 audit procedures. | 0.40 | 450.00 | 180.00 |
| Bass, Liesel | Associate | October 30, 2023 | internal status cal | 0.50 | 235.00 | 117.50 |
| Croce, Steven | Senior Manager | October 30, 2023 | reviews, call with client and stout, BTC testing, internal meetings | 4.00 | 645.00 | 2,580.00 |
| Croce, Steven | Senior Manager | October 30, 2023 | reviews, call with client and stout, BTC testing, internal meetings | 4.00 | 645.00 | 2,580.00 |
| Hollier, Tori | Supervisor | October 30, 2023 | misc engagement management (discuss status with team, make game plan for week, emails, etc. | 1.70 | 345.00 | 586.50 |
| Hollier, Tori | Supervisor | October 30, 2023 | discussing FS tie out with staff, going over examples | 0.70 | 345.00 | 241.50 |
| Hollier, Tori | Supervisor | October 30, 2023 | BTC analytics, revenue/impairment testing, investigating differences and documenting | 9.30 | 345.00 | 3,208.50 |
| Hollier, Tori | Supervisor | October 30, 2023 | service fee expense allocation testing/tie out | 1.20 | 345.00 | 414.00 |
| Gonzalez, Giselle | Associate | October 31, 2023 | meeting with Joel Block (status update) | 0.20 | 235.00 | 47.00 |
| Murray, Mark | Senior Manager | October 31, 2023 | Required Subject Matter Expert Consultation (Digital Assets) - FY21 Audit | 0.25 | 645.00 | 161.25 |
| Murray, Mark | Senior Manager | October 31, 2023 | Required Subject Matter Expert Consultation (Digital Assets) - FY22 Audit | 0.25 | 645.00 | 161.25 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|------------------|--|-------|--------|-----------------|
| Staerk, Catherine | Senior Associate | October 31, 2023 | planning forms in Q1 | 0.30 | 300.00 | 90.00 |
| Staerk, Catherine | Senior Associate | October 31, 2023 | status update with client team | 0.60 | 300.00 | 180.00 |
| Staerk, Catherine | Senior Associate | October 31, 2023 | talking with leah about deposits on miners, job feedback for staff, setting up the FS tie outs, setting up Q1, FA call with nazim | 3.20 | 300.00 | 960.00 |
| Staerk, Catherine | Senior Associate | October 31, 2023 | looking through the option rollforward and support tabs to come up with best testing approach | 0.40 | 300.00 | 120.00 |
| Staerk, Catherine | Senior Associate | October 31, 2023 | making open items and tying the wp to the SDF form in 2021 | 1.20 | 300.00 | 360.00 |
| Staerk, Catherine | Senior Associate | October 31, 2023 | ticking and tying the open items discussed with nazim | 1.50 | 300.00 | 450.00 |
| Staerk, Catherine | Senior Associate | October 31, 2023 | reviewing planning/admin forms in Q1 and JE testing in 2021 | 1.90 | 300.00 | 570.00 |
| Cronin, Chloe | Senior Associate | October 31, 2023 | worked on drafting Stakehound and MATIC memos | 2.00 | 300.00 | 600.00 |
| Soehartono, Ellen | Associate | October 31, 2023 | Final analytical procedure | 5.50 | 235.00 | 1,292.50 |
| Gonzalez, Giselle | Associate | October 31, 2023 | Q1 & Q2 file | 7.80 | 235.00 | 1,833.00 |
| Bowers, Leah | Manager | October 31, 2023 | .7 - External Status update with Joel and EY team + discussion with EY over questions .5 - Celsius discussion over revenue analytics with Grant and Mark Murray - SME | 1.20 | 450.00 | 540.00 |
| Bass, Liesel | Associate | October 31, 2023 | service fee allocation tie out | 2.75 | 235.00 | 646.25 |
| Bass, Liesel | Associate | October 31, 2023 | external status call | 0.50 | 235.00 | 117.50 |
| Bass, Liesel | Associate | October 31, 2023 | clear comments in equity | 1.00 | 235.00 | 235.00 |
| Bass, Liesel | Associate | October 31, 2023 | completeness testing-- quickbooks to netsuite completeness tie out | 2.25 | 235.00 | 528.75 |
| Croce, Steven | Senior Manager | October 31, 2023 | BTC testing, reviews, call with client | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | October 31, 2023 | BTC testing, reviews, call with client | 3.00 | 645.00 | 1,935.00 |
| Hollier, Tori | Supervisor | October 31, 2023 | internal status update | 0.50 | 345.00 | 172.50 |
| Hollier, Tori | Supervisor | October 31, 2023 | misc engagement management (discuss status with team, make | 2.40 | 345.00 | 828.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|--|-------|--------|-----------------|
| | | | game plan for week, emails, etc. | | | |
| Hollier, Tori | Supervisor | October 31, 2023 | discussing FS tie out with staff, going over examples | 1.50 | 345.00 | 517.50 |
| Hollier, Tori | Supervisor | October 31, 2023 | BTC analytics, revenue/impairment testing, investigating differences and documenting | 4.70 | 345.00 | 1,621.50 |
| Staerk, Catherine | Senior Associate | November 1, 2023 | setting up the prelim SARA analytic file of accounts we are testing and caseware linking dropping in admin docs completing admin forms for new engagements | 3.90 | 300.00 | 1,170.00 |
| Hollier, Tori | Supervisor | November 1, 2023 | investigating COGS adjustment, reviewing testwork | 0.90 | 345.00 | 310.50 |
| Hollier, Tori | Supervisor | November 1, 2023 | BTC rollforward, analytics, cash from sales testing, clearing comments | 5.50 | 345.00 | 1,897.50 |
| Hollier, Tori | Supervisor | November 1, 2023 | training staff on various areas around audit including final analytics, quarterly analytics, financial statement tie out | 2.30 | 345.00 | 793.50 |
| Hollier, Tori | Supervisor | November 1, 2023 | meetings to discuss adjustments, alt procedures over confirms not received, timeline, open items, status | 1.50 | 345.00 | 517.50 |
| Iqbal, Nazim | Manager | November 1, 2023 | Internal meeting, client meetings, reviews, training team members, discussing approach with team on fixed assets, deposit on miners, revenue etc. | 6.00 | 450.00 | 2,700.00 |
| Hollier, Tori | Supervisor | November 1, 2023 | communication with team regarding status and open items, sending emails, etc | 0.70 | 345.00 | 241.50 |
| Hollier, Tori | Supervisor | November 1, 2023 | revenue testing for bitcoin mining, formatting testwork, recalcing, etc. | 4.70 | 345.00 | 1,621.50 |
| Schulman, Jay | Principal | November 1, 2023 | working through foreman data | 1.00 | 840.00 | 840.00 |
| Stellmacher, Grant | Senior Associate | November 1, 2023 | COE - Blockchain & Digital Assets Finalization of 2022 BTC Mining Analytic & 2021 BTC Mining Analytic - Finalization of Technical Ethereum Self-Staking Memo | 6.50 | 300.00 | 1,950.00 |
| Hermsen, Cassie | Associate | November 1, 2023 | **missed time** Disclosure procedures (10/30) | 1.30 | 235.00 | 305.50 |
| Hermsen, Cassie | Associate | November 1, 2023 | **missed time** FS Tie Out (10/31) | 4.50 | 235.00 | 1,057.50 |
| Hermsen, Cassie | Associate | November 1, 2023 | **missed time** (11/1) FS tie out | 8.25 | 235.00 | 1,938.75 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|------------------|--|-------|--------|-----------------|
| Staerk, Catherine | Senior Associate | November 1, 2023 | team meeting about FA testing approach and overall finish line goals | 1.20 | 300.00 | 360.00 |
| Cole, Monique | Principal | November 1, 2023 | .6 - PPA. 1 - Revenue. 1.9 - Impairment | 3.50 | 840.00 | 2,940.00 |
| Staerk, Catherine | Senior Associate | November 1, 2023 | going over planning forms in the Qs with new staff on the job and how to complete them | 3.10 | 300.00 | 930.00 |
| HermSEN, Cassie | Associate | November 1, 2023 | Monday 10/30: APG's, clear comments | 5.25 | 235.00 | 1,233.75 |
| Gonzalez, Giselle | Associate | November 1, 2023 | Quarterly analytics- received IS analytics from client | 8.50 | 235.00 | 1,997.50 |
| Soehartono, Ellen | Associate | November 1, 2023 | Final Analytical Procedure 2021 (7.67 hrs) and (0.83 hrs internal meeting) | 8.50 | 235.00 | 1,997.50 |
| Staerk, Catherine | Senior Associate | November 1, 2023 | post call working through support, cleaning up documentation, cross referencing to other FS line items | 4.30 | 300.00 | 1,290.00 |
| Hill, Caleb | Associate | November 1, 2023 | Call regarding scoe - 2023 update wouldn't need CFI | 0.50 | 235.00 | 117.50 |
| Bass, Liesel | Associate | November 1, 2023 | internal status meeting | 0.50 | 235.00 | 117.50 |
| Crismyre, Michael | Senior Director | November 1, 2023 | Review of appraisal relative to business combination | 2.00 | 690.00 | 1,380.00 |
| Cronin, Chloe | Senior Associate | November 1, 2023 | Drafted report for MATIC and Stakehound | 1.00 | 300.00 | 300.00 |
| Bass, Liesel | Associate | November 1, 2023 | JE completeness testing for QB to NS transition | 3.50 | 235.00 | 822.50 |
| Bowers, Leah | Manager | November 1, 2023 | Financial statement review procedures including sending comments | 2.40 | 450.00 | 1,080.00 |
| Bass, Liesel | Associate | November 1, 2023 | Q2 2023 file prep including fixed asset rollforward, tax provision, lease rollforward, equity rollforward, and debt rollforward | 9.40 | 235.00 | 2,209.00 |
| Croce, Steven | Senior Manager | November 1, 2023 | status calls with EY and client, internal calls to understand proper Q presentation under dual standards, reviews, end letter drafts | 2.00 | 645.00 | 1,290.00 |
| Regan, John | Supervisor | November 1, 2023 | Methodology discussion | 0.30 | 345.00 | 103.50 |
| Staerk, Catherine | Senior Associate | November 2, 2023 | reviews in the file behind the staff | 1.40 | 300.00 | 420.00 |
| Hollier, Tori | Supervisor | November 2, 2023 | investigating COGS adjustment, reviewing testwork, includes time not input for 10/31 | 2.20 | 345.00 | 759.00 |
| Hollier, Tori | Supervisor | November 2, 2023 | training staff on various areas around audit including final analytics, quarterly analytics, financial statement tie out, | 3.20 | 345.00 | 1,104.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|---|-------|--------|-----------------|
| | | | includes time not input for 10/31 | | | |
| Iqbal, Nazim | Manager | November 2, 2023 | Internal meeting, client meetings, reviews, training team members, discussing approach with team on fixed assets, deposit on miners, revenue etc. | 5.00 | 450.00 | 2,250.00 |
| Hollier, Tori | Supervisor | November 2, 2023 | communication with team regarding status and open items, sending emails, etc | 0.50 | 345.00 | 172.50 |
| Hollier, Tori | Supervisor | November 2, 2023 | revenue testing for bitcoin mining, formatting testwork, recalcing, etc. includes time not input for 10/31 | 5.70 | 345.00 | 1,966.50 |
| Stellmacher, Grant | Senior Associate | November 2, 2023 | COE - Blockchain & Digital Assets Vendor Node Data Reliability Testing | 4.20 | 300.00 | 1,260.00 |
| Hermsen, Cassie | Associate | November 2, 2023 | FS tie out | 7.00 | 235.00 | 1,645.00 |
| Staerk, Catherine | Senior Associate | November 2, 2023 | internal status updates with howie, steve, nazim, leah, tori | 1.50 | 300.00 | 450.00 |
| Staerk, Catherine | Senior Associate | November 2, 2023 | going through FS tie outs with the staff and how to complete them | 2.70 | 300.00 | 810.00 |
| Staerk, Catherine | Senior Associate | November 2, 2023 | reviewing disclosure checklist and starting to complete completion in 2021 | 2.10 | 300.00 | 630.00 |
| Gonzalez, Giselle | Associate | November 2, 2023 | Trial balance, Disclosure Procedures, Disclosure checklist, Checklist for Form 10-Q for Smaller Reporting Companies, Review Procedures Related to Internal controls | 7.60 | 235.00 | 1,786.00 |
| Staerk, Catherine | Senior Associate | November 2, 2023 | cleaning up and re documenting planning forms based off feedback received | 0.70 | 300.00 | 210.00 |
| Soehartono, Ellen | Associate | November 2, 2023 | Final analytical procedures 2021. | 6.00 | 235.00 | 1,410.00 |
| Minich, Zach | Senior Associate | November 2, 2023 | comparing nomad data to foreman for reliability | 5.00 | 300.00 | 1,500.00 |
| Bass, Liesel | Associate | November 2, 2023 | review comments for tax provision, full review of file, and JE testing | 3.00 | 235.00 | 705.00 |
| Cardone, John | Senior Director | November 2, 2023 | EQR of digital assets workpapers | 2.00 | 690.00 | 1,380.00 |
| Koznek, Xin | Director | November 2, 2023 | core/rhodium review memo and model | 1.00 | 645.00 | 645.00 |
| Hill, Caleb | Associate | November 2, 2023 | Memo draft/edits wrap-up | 0.40 | 235.00 | 94.00 |
| Cronin, Chloe | Senior Associate | November 2, 2023 | Drafted report for MATIC and Stakehound | 1.50 | 300.00 | 450.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|------------------|---|-------|--------|-----------------|
| Loose, Russell | Senior Manager | November 2, 2023 | Finalize Tax Provision and Memo | 4.00 | 645.00 | 2,580.00 |
| Bowers, Leah | Manager | November 2, 2023 | Clearing / completing comments throughout the file from EQR / SME | 1.80 | 450.00 | 810.00 |
| Bowers, Leah | Manager | November 2, 2023 | LLA Impairment ROC comments/ analysis comments from SME and EQR. updating analysis for the change in impairment dates. | 6.90 | 450.00 | 3,105.00 |
| Bass, Liesel | Associate | November 2, 2023 | tax provision review with senior | 2.60 | 235.00 | 611.00 |
| Blice, Joe | Partner | November 2, 2023 | EQR of mining revenue workpapers. | 1.00 | 840.00 | 840.00 |
| Croce, Steven | Senior Manager | November 2, 2023 | hashrate analytics, EQR live review, bitcoin transactions, end letters, internal meetings and personnel training | 8.00 | 645.00 | 5,160.00 |
| Regan, John | Supervisor | November 2, 2023 | Reviewing memo, call with Xin | 1.00 | 345.00 | 345.00 |
| Hollier, Tori | Supervisor | November 3, 2023 | BTC rollforward, analytics, cash from sales testing, clearing comments | 5.30 | 345.00 | 1,828.50 |
| Hollier, Tori | Supervisor | November 3, 2023 | training staff on various areas around audit including final analytics, quarterly analytics, financial statement tie out, includes time not input for 10/31 | 3.70 | 345.00 | 1,276.50 |
| Staerk, Catherine | Senior Associate | November 3, 2023 | FS tie outs - looking for why there were variances and tying it together | 0.60 | 300.00 | 180.00 |
| HermSEN, Cassie | Associate | November 3, 2023 | FS Tie Out | 4.00 | 235.00 | 940.00 |
| Iqbal, Nazim | Manager | November 3, 2023 | Internal meeting, client meetings, reviews, training team members, discussing approach with team on fixed assets, deposit on miners, revenue etc. | 6.00 | 450.00 | 2,700.00 |
| Hollier, Tori | Supervisor | November 3, 2023 | revenue testing for bitcoin mining, formatting testwork, recalcing, etc. | 2.30 | 345.00 | 793.50 |
| Staerk, Catherine | Senior Associate | November 3, 2023 | status call for end of week | 0.60 | 300.00 | 180.00 |
| Cole, Monique | Principal | November 3, 2023 | Impairment | 0.50 | 840.00 | 420.00 |
| Staerk, Catherine | Senior Associate | November 3, 2023 | training staff on retain/how to enter item | 0.30 | 300.00 | 90.00 |
| Staerk, Catherine | Senior Associate | November 3, 2023 | teaching staff about cash flow tie out and various other completion forms | 2.70 | 300.00 | 810.00 |
| Staerk, Catherine | Senior Associate | November 3, 2023 | reviewing disclosure checklist and starting to complete completion in 2022 | 2.20 | 300.00 | 660.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|--|-------|--------|-----------------|
| Gonzalez, Giselle | Associate | November 3, 2023 | Interim financials tie out | 7.10 | 235.00 | 1,668.50 |
| Soehartono, Ellen | Associate | November 3, 2023 | Financial analytical procedures, SOC, Internal meeting. | 3.00 | 235.00 | 705.00 |
| Minich, Zach | Senior Associate | November 3, 2023 | comparing nomad data to foreman for reliability | 2.00 | 300.00 | 600.00 |
| Towarnicke, Arlene | Principal | November 3, 2023 | Read and comment on memo | 2.10 | 840.00 | 1,764.00 |
| Crismyre, Michael | Senior Director | November 3, 2023 | SME consultation | 0.50 | 690.00 | 345.00 |
| Bass, Liesel | Associate | November 3, 2023 | address review comments throughout the whole file, in every section | 8.00 | 235.00 | 1,880.00 |
| Blice, Joe | Partner | November 3, 2023 | checking in cleared review comments | 0.50 | 840.00 | 420.00 |
| Koznek, Xin | Director | November 3, 2023 | review memo comments | 0.50 | 645.00 | 322.50 |
| Bass, Liesel | Associate | November 3, 2023 | internal status meeting | 0.50 | 235.00 | 117.50 |
| Hoover, Rachel | Director | November 3, 2023 | memo diucssions and edits | 0.50 | 645.00 | 322.50 |
| Bowers, Leah | Manager | November 3, 2023 | Clearing / completing comments throughout the file from EQR / SME | 1.50 | 450.00 | 675.00 |
| Bowers, Leah | Manager | November 3, 2023 | LLA Impairment ROC comments/ analysis comments from SME and EQR. updating analysis for the change in impairment dates. | 7.20 | 450.00 | 3,240.00 |
| Blice, Joe | Partner | November 3, 2023 | Checking in cleared review comments. | 0.50 | 840.00 | 420.00 |
| Croce, Steven | Senior Manager | November 3, 2023 | discussions with BTC SME, revenue testing, reviews, internal discussions and client meetings | 6.00 | 645.00 | 3,870.00 |
| Regan, John | Supervisor | November 3, 2023 | reviewing memo, updating memo, discussions with AT | 1.00 | 345.00 | 345.00 |
| Cole, Monique | Principal | November 4, 2023 | Impairment | 0.80 | 840.00 | 672.00 |
| Iqbal, Nazim | Manager | November 4, 2023 | **missed time** (10/16) Manager Reviews and internal meetings | 4.00 | 450.00 | 1,800.00 |
| Iqbal, Nazim | Manager | November 4, 2023 | **missed time** (10/18) Calls with internal meetings regarding BTC pricing and gain/loss, internal meetings, and client meetings | 6.00 | 450.00 | 2,700.00 |
| Iqbal, Nazim | Manager | November 4, 2023 | **missed time** (10/20) Calls with internal meetings regarding BTC pricing and gain/loss | 2.00 | 450.00 | 900.00 |
| Iqbal, Nazim | Manager | November 4, 2023 | **missed time** (10/23) NewCo valuation discussions, managre review of internal valuation memos | 3.00 | 450.00 | 1,350.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|---|-------|--------|-----------------|
| Iqbal, Nazim | Manager | November 4, 2023 | **missed time** (10/25) Manager Reviews and internal meetings | 6.00 | 450.00 | 2,700.00 |
| Iqbal, Nazim | Manager | November 4, 2023 | **missed time** (10/31) Discussions with national blockchain and digital assets team regarding strategy and internal memos on revenue and custody, Review of preliminary revenue memos | 3.00 | 450.00 | 1,350.00 |
| Siegal, Howard | Partner | November 4, 2023 | clearing LLA impairment comments in ROC and discussion with SME regarding those comments | 3.80 | 840.00 | 3,192.00 |
| Cole, Monique | Principal | November 5, 2023 | Impairment | 0.50 | 840.00 | 420.00 |
| Croce, Steven | Senior Manager | November 5, 2023 | review and letters | 2.00 | 645.00 | 1,290.00 |
| Croce, Steven | Senior Manager | November 6, 2023 | review Q2 | 3.00 | 645.00 | 1,935.00 |
| Hermsen, Cassie | Associate | November 6, 2023 | Final Analytic (1.0) FS Tie Out (7.0) | 8.00 | 235.00 | 1,880.00 |
| Cole, Monique | Principal | November 6, 2023 | Revenue - 0.6; Impairment - 1.9 | 2.50 | 840.00 | 2,100.00 |
| Staerk, Catherine | Senior Associate | November 6, 2023 | clearing legal comments in 2021 and 2022 | 2.30 | 300.00 | 690.00 |
| Hollier, Tori | Supervisor | November 6, 2023 | internal discussions, emails, admin for engagement | 1.70 | 345.00 | 586.50 |
| Hollier, Tori | Supervisor | November 6, 2023 | clearing SME comments, doing additional documentation, discussing intangibles/btc revenue with team | 9.30 | 345.00 | 3,208.50 |
| Staerk, Catherine | Senior Associate | November 6, 2023 | completion and clearing planning comments in the 2022 file | 6.50 | 300.00 | 1,950.00 |
| Gonzalez, Giselle | Associate | November 6, 2023 | Interim financials tie out (excel) | 7.50 | 235.00 | 1,762.50 |
| Soehartono, Ellen | Associate | November 6, 2023 | Internal status meeting and SOC - section 2300 SEC for each service organization. | 2.50 | 235.00 | 587.50 |
| Stellmacher, Grant | Senior Associate | November 6, 2023 | COE - Blockchain & Digital Assets - Data Reliability Testing - Revenue Calculation | 3.51 | 300.00 | 1,053.00 |
| Minich, Zach | Senior Associate | November 6, 2023 | conversation with engagement team regarding data reliability on foreman | 0.50 | 300.00 | 150.00 |
| Staerk, Catherine | Senior Associate | November 6, 2023 | clearing comments in 2022 and 2021 file | 0.80 | 300.00 | 240.00 |
| Staerk, Catherine | Senior Associate | November 6, 2023 | reviewing completion and final analytics in 21 and 22 | 1.60 | 300.00 | 480.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|----------------|------------------|--|-------|--------|-----------------|
| Siegal, Howard | Partner | November 6, 2023 | Review 2021 and 2022 BTC analytics 2.5 Reviewed lukka reliability memo 0.9 Reviewed hashrate analytics 3.3 block explorer memo 1 cash to BTC testing 0.7 Impairment testing 1.5 tax provision reviews 2.2 final deliverables review and completion procedures 1.7 | 13.80 | 840.00 | 11,592.00 |
| Iqbal, Nazim | Manager | November 6, 2023 | Internal Meetings, Client Meetings, Reviews, calls with SME, addressing comments | 8.00 | 450.00 | 3,600.00 |
| Iqbal, Nazim | Manager | November 6, 2023 | Reviewing Revenue, Hashrate analytics, calls with SME | 4.00 | 450.00 | 1,800.00 |
| Murray, Mark | Senior Manager | November 6, 2023 | SME consultation | 3.50 | 645.00 | 2,257.50 |
| Bass, Liesel | Associate | November 6, 2023 | address review comments throughout the entire file | 8.00 | 235.00 | 1,880.00 |
| Blice, Joe | Partner | November 6, 2023 | EQR procedures related to journal entries, cryptocurrency, completion workpapers, and checking in cleared comments. | 3.50 | 840.00 | 2,940.00 |
| Croce, Steven | Senior Manager | November 6, 2023 | review, help team with comments, internal meetings, meetings with EY on financial statement changes and overall status update, completion items | 4.00 | 645.00 | 2,580.00 |
| Koznek, Xin | Director | November 6, 2023 | final review comments for core & rhodium | 1.10 | 645.00 | 709.50 |
| Hill, Caleb | Associate | November 6, 2023 | Memo Finalization, Doc Retention | 0.60 | 235.00 | 141.00 |
| Bowers, Leah | Manager | November 6, 2023 | internal meetings to go through comments/talk through status / finalizing file items and comments | 1.50 | 450.00 | 675.00 |
| Lancaster, Barbara | Director | November 6, 2023 | team check-in | 0.25 | 645.00 | 161.25 |
| LaDue, Christopher | Principal | November 6, 2023 | VS concurring review of Stout Risius Ross Stakehound, MATIC, and DOT discount calculations review memo | 0.80 | 840.00 | 672.00 |
| Loose, Russell | Senior Manager | November 6, 2023 | Updates to Tax Provision 2 - Making Changes to Tax Provision to Account for Changes 1 - Updating Tax Memo 1.5 - Including additional documentation and reconciling BTC Gain Loss | 4.50 | 645.00 | 2,902.50 |
| Murray, Mark | Senior Manager | November 6, 2023 | SME consultation | 3.50 | 645.00 | 2,257.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|----------------------|------------------|---|-------|--------|-----------------|
| Olsen, Deborah | CDP Processor Senior | November 6, 2023 | proof and draft | 4.50 | 260.00 | 1,170.00 |
| Blice, Joe | Partner | November 6, 2023 | EQR procedures related to revenue, expense allocation, income tax, completion documents and deliverables. Reading revised FS. | 3.50 | 840.00 | 2,940.00 |
| Croce, Steven | Senior Manager | November 6, 2023 | review, help team with comments, internal meetings, meetings with EY on financial statement changes and overall status update, completion items | 6.00 | 645.00 | 3,870.00 |
| Blice, Joe | Partner | November 7, 2023 | first pass through June 30 Q file and related financial statement draft. | 2.50 | 840.00 | 2,100.00 |
| Staerk, Catherine | Senior Associate | November 7, 2023 | reimporing updated tbs, setting up/reviewing analytics | 2.30 | 300.00 | 690.00 |
| Staerk, Catherine | Senior Associate | November 7, 2023 | clearing comments in the 2022 file for AR | 0.60 | 300.00 | 180.00 |
| Staerk, Catherine | Senior Associate | November 7, 2023 | clearing comments in planning in the 2022 file | 0.30 | 300.00 | 90.00 |
| Forst, Chris | Senior Associate | November 7, 2023 | Ownership and Custody Understanding Memos and Mining Revenue Analytic Review | 2.00 | 300.00 | 600.00 |
| Staerk, Catherine | Senior Associate | November 7, 2023 | filling out CDs and MWs in the applicable forms and making sure it tied to the reports in 21 and 22 | 2.90 | 300.00 | 870.00 |
| Hermsen, Cassie | Associate | November 7, 2023 | FS Tie Out | 7.00 | 235.00 | 1,645.00 |
| Staerk, Catherine | Senior Associate | November 7, 2023 | various meetings throughout the day with Ryan hurley, steve, nazim, tori, leah | 3.60 | 300.00 | 1,080.00 |
| Cole, Monique | Principal | November 7, 2023 | Revenue - .4; Impairment .6 | 1.00 | 840.00 | 840.00 |
| Staerk, Catherine | Senior Associate | November 7, 2023 | clearing completion comments in the 2021 and 2022 file | 1.40 | 300.00 | 420.00 |
| Gonzalez, Giselle | Associate | November 7, 2023 | Interim financials tie out (pdf) | 7.90 | 235.00 | 1,856.50 |
| Soehartono, Ellen | Associate | November 7, 2023 | internal meeting, SOC 2300 SEC for each entity. | 3.50 | 235.00 | 822.50 |
| Stellmacher, Grant | Senior Associate | November 7, 2023 | COE - Blockchain & Digital Assets - Data Reliability Testing - Revenue Calculation - Revenue Analytic - Internal Team Meeting | 4.33 | 300.00 | 1,299.00 |
| Hurley, Ryan | Partner | November 7, 2023 | SME review of Digital Asset Matters | 4.00 | 840.00 | 3,360.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|------------------|---|-------|--------|-----------------|
| Siegal, Howard | Partner | November 7, 2023 | Journal Entry reviews 0.9 SOC report readthroughs 2.7 process control reviews on revenue, PPE and intangibles 1.2 fixed assets reviews 4.3 Fahrenheit audit file review 2.5 Q2 anlaysics file review 4 | 15.60 | 840.00 | 13,104.00 |
| Staerk, Catherine | Senior Associate | November 7, 2023 | reviewing open things in the Q2 2023 file | 1.30 | 300.00 | 390.00 |
| Hollier, Tori | Supervisor | November 7, 2023 | internal discussions, emails, admin for engagement | 2.60 | 345.00 | 897.00 |
| Hollier, Tori | Supervisor | November 7, 2023 | clearing SME comments, doing additional documentation, discussing intangibles/btc revenue with team | 9.40 | 345.00 | 3,243.00 |
| Iqbal, Nazim | Manager | November 7, 2023 | Internal Meetings, Client Meetings, Reviews, calls with SME, addressing comments | 6.00 | 450.00 | 2,700.00 |
| Iqbal, Nazim | Manager | November 7, 2023 | Reviewing Revenue, Hashrate analytics, calls with SME | 8.00 | 450.00 | 3,600.00 |
| Bass, Liesel | Associate | November 7, 2023 | addressing review comments throughout the file | 5.50 | 235.00 | 1,292.50 |
| Blice, Joe | Partner | November 7, 2023 | Checking in cleared comments, responding to team questions. | 0.50 | 840.00 | 420.00 |
| Croce, Steven | Senior Manager | November 7, 2023 | discuss final tax items with tax reviewer, discussion with SME on bitcoin and revenue, reviews, additional work over hashrate, energy bills, BTC analytics | 6.00 | 645.00 | 3,870.00 |
| Hill, Caleb | Associate | November 7, 2023 | Finalization/DocuSign | 0.30 | 235.00 | 70.50 |
| Bowers, Leah | Manager | November 7, 2023 | internal meetings to go through comments/talk through status / finalizing file items and comments | 1.50 | 450.00 | 675.00 |
| Loose, Russell | Senior Manager | November 7, 2023 | Updates to Tax Provision 1 - Including final changes to tax provision 1 - updating memo / documentation | 2.00 | 645.00 | 1,290.00 |
| Davisson, Rich | Partner | November 7, 2023 | Time related to bankruptcy, going concern, and segments. Required consultations by the national office. | 1.30 | 840.00 | 1,092.00 |
| Bass, Liesel | Associate | November 7, 2023 | addressing review comments throughout the file | 2.50 | 235.00 | 587.50 |
| Blice, Joe | Partner | November 7, 2023 | Checking in comments | 0.50 | 840.00 | 420.00 |
| Croce, Steven | Senior Manager | November 7, 2023 | discuss final tax items with tax reviewer, discussion with SME on bitcoin and revenue, reviews, additional work over | 8.00 | 645.00 | 5,160.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|--------------------|------------------|--|-------|--------|-----------------|
| | | | hashrate, energy bills, BTC analytics | | | |
| Staerk, Catherine | Senior Associate | November 8, 2023 | clearing planning comments, reviewing/fixing the analytics for QoQ, reviewing equity, answering questions related to the liabilities subject to compromise for the tax provision, reviewing FA | 6.30 | 300.00 | 1,890.00 |
| Bass, Liesel | Associate | November 8, 2023 | fixed asset rollforward with new TB & schedule, tax provision with new TB, address review comments, draft letters, completion workpapers in the 9000s section | 10.00 | 235.00 | 2,350.00 |
| Soehartono, Ellen | Associate | November 8, 2023 | Trial balance Q3-2023 | 2.00 | 235.00 | 470.00 |
| Croce, Steven | Senior Manager | November 8, 2023 | review Q2 | 3.00 | 645.00 | 1,935.00 |
| Forst, Chris | Senior Associate | November 8, 2023 | Custody and Ownership documentation review | 1.00 | 300.00 | 300.00 |
| Hermsen, Cassie | Associate | November 8, 2023 | FS Tie Out | 1.50 | 235.00 | 352.50 |
| Staerk, Catherine | Senior Associate | November 8, 2023 | various meetings with mark murray, ryan hurley, grant, howie, steve, nazim, leah, tori and staff | 4.10 | 300.00 | 1,230.00 |
| Cole, Monique | Principal | November 8, 2023 | Impairment | 0.50 | 840.00 | 420.00 |
| Hermsen, Cassie | Associate | November 8, 2023 | Clear legal comments | 1.00 | 235.00 | 235.00 |
| Staerk, Catherine | Senior Associate | November 8, 2023 | clearing cd completion comments in 22 and 21 | 0.70 | 300.00 | 210.00 |
| Gonzalez, Giselle | Associate | November 8, 2023 | Interim financial tie out Blockchain/Blockchair Independence Certification | 7.20 | 235.00 | 1,692.00 |
| Stellmacher, Grant | Senior Associate | November 8, 2023 | COE - Blockchain & Digital Assets - Custody Understanding Memo Updates - Review of Audit Logs | 3.68 | 300.00 | 1,104.00 |
| Minich, Zach | Senior Associate | November 8, 2023 | Mining data analysis & evidence gatherin | 6.00 | 300.00 | 1,800.00 |
| Hurley, Ryan | Partner | November 8, 2023 | SME review of Digital Asset Matters | 3.00 | 840.00 | 2,520.00 |
| Hein, Deb | CDP Processor Lead | November 8, 2023 | Proof and finalize Independence Communication and planning letter | 0.70 | 260.00 | 182.00 |
| Hermsen, Cassie | Associate | November 8, 2023 | Lukka BTC support | 3.25 | 235.00 | 763.75 |
| Hollier, Tori | Supervisor | November 8, 2023 | answering questions and reviewing quarterly work performed by staff | 1.20 | 345.00 | 414.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|------------------|------------------|--|-------|--------|-----------------|
| Hollier, Tori | Supervisor | November 8, 2023 | internal discussions, emails, admin for engagement | 2.50 | 345.00 | 862.50 |
| Hollier, Tori | Supervisor | November 8, 2023 | clearing SME comments, doing additional documentation, discussing intangibles/btc revenue with team | 11.50 | 345.00 | 3,967.50 |
| Iqbal, Nazim | Manager | November 8, 2023 | Internal Meetings, Client Meetings, Reviews, calls with SME, addressing comments | 8.00 | 450.00 | 3,600.00 |
| Iqbal, Nazim | Manager | November 8, 2023 | Reviewing Revenue, Hashrate analytics, calls with SME | 4.00 | 450.00 | 1,800.00 |
| Murray, Mark | Senior Manager | November 8, 2023 | SME consultation | 4.00 | 645.00 | 2,580.00 |
| Croce, Steven | Senior Manager | November 8, 2023 | reviews, additional discussion and work session with SME, bitcoin and revenue work, analytical procedures enhancements, call with Celsius for Fireblocks | 8.00 | 645.00 | 5,160.00 |
| Bowers, Leah | Manager | November 8, 2023 | internal meetings to go through comments/talk through status / finalizing file items and comments | 1.50 | 450.00 | 675.00 |
| Loose, Russell | Senior Manager | November 8, 2023 | Updates to Tax Provision 1 - Finalizing documentation and tax provision | 1.00 | 645.00 | 645.00 |
| Murray, Mark | Senior Manager | November 8, 2023 | SME consultation | 4.00 | 645.00 | 2,580.00 |
| Davisson, Rich | Partner | November 8, 2023 | I'm related to reviewing consultation for going concern and bankruptcy | 1.10 | 840.00 | 924.00 |
| Croce, Steven | Senior Manager | November 8, 2023 | reviews, additional discussion and work session with SME, bitcoin and revenue work, analytical procedures enhancements, call with Celsius for Fireblocks | 8.00 | 645.00 | 5,160.00 |
| Bass, Liesel | Associate | November 9, 2023 | lease schedule, fixed asset rollforward, tie out to the financial statements | 1.70 | 235.00 | 399.50 |
| Staerk, Catherine | Senior Associate | November 9, 2023 | reviewing debt, leases, fs, doing completion, clearing comments, tying the fs workbook to our tb | 8.20 | 300.00 | 2,460.00 |
| Forst, Chris | Senior Associate | November 9, 2023 | Ownership Micro testing walk through with client and updated expanded documentation and scope for custody understanding and ownership memo + review and submission for final review. | 4.00 | 300.00 | 1,200.00 |
| Staerk, Catherine | Senior Associate | November 9, 2023 | meetings with tori about helping clear the SMEs revenue btc comments, meetings with staff to set them up and answer their questions | 2.30 | 300.00 | 690.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|---|-------|--------|-----------------|
| Staerk, Catherine | Senior Associate | November 9, 2023 | helping clear revenue comments/tracing transactions to the blockchain | 2.10 | 300.00 | 630.00 |
| Gonzalez, Giselle | Associate | November 9, 2023 | Q3 Balance Sheet analytics Determination of additional review procedures | 8.50 | 235.00 | 1,997.50 |
| Stellmacher, Grant | Senior Associate | November 9, 2023 | COE - Blockchain & Digital Assets - Finalization of Data Reliability Testing - Finalization of Block Explorer & Balance Checker Memo - Finalization of 2021 Revenue Analytic | 4.20 | 300.00 | 1,260.00 |
| Hurley, Ryan | Partner | November 9, 2023 | SME review of Digital Asset Matters | 4.00 | 840.00 | 3,360.00 |
| Hermsen, Cassie | Associate | November 9, 2023 | Revenue support: sending/receiving address for txhash | 2.25 | 235.00 | 528.75 |
| Staerk, Catherine | Senior Associate | November 9, 2023 | senior signing off in fahrenheit | 0.60 | 300.00 | 180.00 |
| Bowers, Leah | Manager | November 9, 2023 | Clearing / completing comments throughout the file from EQR | 1.50 | 450.00 | 675.00 |
| Bowers, Leah | Manager | November 9, 2023 | Clearing / completing comments throughout the file from EQR | 0.50 | 450.00 | 225.00 |
| Murray, Mark | Senior Manager | November 9, 2023 | SME consultation | 4.00 | 645.00 | 2,580.00 |
| Bowers, Leah | Manager | November 9, 2023 | Clearing / completing comments throughout the file from EQR | 1.50 | 450.00 | 675.00 |
| Hollier, Tori | Supervisor | November 9, 2023 | answering questions and reviewing quarterly work performed by team members | 3.30 | 345.00 | 1,138.50 |
| Hollier, Tori | Supervisor | November 9, 2023 | internal discussions, emails, admin for engagement | 2.60 | 345.00 | 897.00 |
| Hollier, Tori | Supervisor | November 9, 2023 | clearing SME comments, doing additional documentation, discussing intangibles/btc revenue with team | 9.60 | 345.00 | 3,312.00 |
| Iqbal, Nazim | Manager | November 9, 2023 | Internal Meetings, Client Meetings, Reviews, calls with SME, addressing comments | 8.00 | 450.00 | 3,600.00 |
| Croce, Steven | Senior Manager | November 9, 2023 | reviews, discussions with EY and management, continuing to work through hashrate, energy bills, BTC testing, revenue, completion and letters, call with celsius for fireblocks and more wallet custody procedures | 8.00 | 645.00 | 5,160.00 |
| Bowers, Leah | Manager | November 9, 2023 | internal meetings to go through comments/talk through status / finalizing file items and comments | 1.50 | 450.00 | 675.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-----------------|----------------|------------------|---|-----------------|--------|---------------------|
| Iqbal, Nazim | Manager | November 9, 2023 | Reviewing Revenue, Hashrate analytics, calls with SME | 4.00 | 450.00 | 1,800.00 |
| Loose, Russell | Senior Manager | November 9, 2023 | 2 - Research of Capital versus Ordinary gain treatment on BTC disposals | 2.00 | 645.00 | 1,290.00 |
| Murray, Mark | Senior Manager | November 9, 2023 | SME consultation | 4.00 | 645.00 | 2,580.00 |
| Croce, Steven | Senior Manager | November 9, 2023 | reviews, discussions with EY and management, continuing to work through hashrate, energy bills, BTC testing, revenue, completion and letters, call with celsius for fireblocks and more wallet custody procedures | 8.00 | 645.00 | 5,160.00 |
| Hermsen, Cassie | Associate | November 9, 2023 | Q3 GL formatting/import | 5.75 | 235.00 | 1,351.25 |
| | | TOTALS: | | 2,755.29 | | 1,114,714.70 |

EXHIBIT A2
TOTAL FEE APPLICATION AND RETENTION DETAIL
CELSIUS MINING LLC
August 1, 2023 through November 9, 2023

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|-------------------|--------------------------|-----------------|--|-------|--------|-----------------|
| Durkin, Nicole | Partner | August 11, 2023 | Discuss conflicts and retention app and coordination of next steps with counsel | 0.50 | 840.00 | 420.00 |
| Mowery, Catherine | Conflicts Manager Senior | August 14, 2023 | Performing a conflict search in response to a bankruptcy filing | 3.00 | 300.00 | 900.00 |
| Durkin, Nicole | Partner | August 14, 2023 | Call with Kirkland to discuss retention; Call with Howie to discuss next steps; Revise and organize conflicts and coordinate with conflicts team | 1.30 | 840.00 | 1,092.00 |
| Mowery, Catherine | Conflicts Manager Senior | August 15, 2023 | Performing a conflict search in response to a bankruptcy filing | 2.00 | 300.00 | 600.00 |
| Curtis, Troy | Conflicts Specialist | August 15, 2023 | Performing a conflict search in response to Bankruptcy filing | 7.00 | 140.00 | 980.00 |
| Curtis, Troy | Conflicts Specialist | August 16, 2023 | Performing a conflict search in response to Bankruptcy filing. | 7.00 | 140.00 | 980.00 |
| Durkin, Nicole | Partner | August 17, 2023 | Discussion with Kirkland regarding retention and conflicts process | 0.50 | 840.00 | 420.00 |
| Curtis, Troy | Conflicts Specialist | August 17, 2023 | Performing a conflict search in response to Bankruptcy filing. | 7.00 | 140.00 | 980.00 |
| Curtis, Troy | Conflicts Specialist | August 18, 2023 | Performing a conflict search in response to Bankruptcy filing | 7.00 | 140.00 | 980.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|----------------|--------------------------------|-----------------|--|-------|--------|-----------------|
| Jones, Camille | Independence Conflicts Manager | August 21, 2023 | Final review of 1st Bankruptcy Search | 1.00 | 450.00 | 450.00 |
| Curtis, Troy | Conflicts Specialist | August 21, 2023 | Performing a conflicts search in response to Bankruptcy filing. | 7.50 | 140.00 | 1,050.00 |
| Iqbal, Nazim | Manager | August 24, 2023 | Meeting with Howie, Steve, and Leah regarding conflict check for the retention application | 0.50 | 450.00 | 225.00 |
| Jones, Camille | Independence Conflicts Manager | August 25, 2023 | Final review of 2nd Bankruptcy Seach | 1.00 | 450.00 | 450.00 |
| Iqbal, Nazim | Manager | August 28, 2023 | Conflict Check for retention application. Over 300 hits total. Initial research takes approximately 4 minutes per hit. Total of 100 hits x 4 minutes = 400 minutes = 6.7 Hours | 6.70 | 450.00 | 3,015.00 |
| Iqbal, Nazim | Manager | August 29, 2023 | Conflict Check for retention application. Over 300 hits total. Initial research takes approximately 4 minutes per hit. Total of 80 hits x 4 minutes = 320 minutes = 5.4 hours | 5.40 | 450.00 | 2,430.00 |
| Iqbal, Nazim | Manager | August 30, 2023 | Conflict Check for retention application. Over 300 hits total. Initial research takes approximately 4 minutes per hit. Total of 70 hits x 4 minutes = 280 minutes = 4.7 hours | 4.70 | 450.00 | 2,115.00 |
| Iqbal, Nazim | Manager | August 31, 2023 | 30 min meeting with Nicole Durkin to discuss Retention Application and related schedules. | 0.50 | 450.00 | 225.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|----------------|----------------|--------------------|--|--------------|--------|------------------|
| Iqbal, Nazim | Manager | August 31, 2023 | Follow-ups with leaders regarding conflict check for retention application | 0.70 | 450.00 | 315.00 |
| Durkin, Nicole | Partner | August 31, 2023 | Discussion with the Howie and Nazim regarding retention submission; review of retention app | 0.80 | 840.00 | 672.00 |
| Bowers, Leah | Manager | September 2, 2023 | 2 hours - Celsius conflict checks resolutions .5 - update meeting with nazim and steve over remaining conflicts checks | 3.00 | 450.00 | 1,350.00 |
| Iqbal, Nazim | Manager | September 8, 2023 | Conflict check follow-ups for last few remaining conflicts. | 0.50 | 450.00 | 225.00 |
| Croce, Steven | Senior Manager | September 17, 2023 | Time throughout August related to client acceptance matters due to bankruptcy - CLEAR completion, discussions with NORM and Legal, conflicts checks, and other due diligence procedures. | 8.00 | 645.00 | 5,160.00 |
| TOTALS: | | | | 75.60 | | 25,034.00 |

EXHIBIT A3
SUMMARY OF TOTAL FEES
FORM 10 SERVICES FOR RSM US LLP
CELSIUS MINING LLC
August 1, 2023 through November 9, 2023

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|---------------------|------------------|--------------------|--|--------------|-------------|------------------------|
| Jacobson, Scott | Director | September 27, 2023 | planning meeting EL to discuss need for machinery and equipment appraisal team | 1.00 | 645.00 | 645.00 |
| Oreilly, Brendan | Associate | October 2, 2023 | Edited QL and made DCF | 2.00 | 235.00 | 470.00 |
| Zavoronkova, Irina | Principal | October 2, 2023 | ASC 350 review - scoping meeting | 0.50 | 840.00 | 420.00 |
| Regan, John | Supervisor | October 2, 2023 | Prep + Call with Client's Specialist | 1.30 | 345.00 | 448.50 |
| Doherty, Shailey | Senior Associate | October 2, 2023 | Had meeting with Gabriele to go over the Celsius model, discussed some changes and updates to make, discussed memo documentation, set up meeting w/Mike for tomorrow | 1.10 | 300.00 | 330.00 |
| Ballock, Jacob | Associate | October 2, 2023 | Nomad Procurement – 2 Physical Nomads | 4.00 | 235.00 | 940.00 |
| Oreilly, Brendan | Associate | October 3, 2023 | Created memo | 2.00 | 235.00 | 470.00 |
| Regan, John | Supervisor | October 3, 2023 | walkthrough with Jack, walkthrough with Caleb, gameplanning Project Management | 2.20 | 345.00 | 759.00 |
| Koznek, Xin | Director | October 4, 2023 | call with team for additional questions to client | 0.50 | 645.00 | 322.50 |
| Khaydarov, Timur | Manager | October 6, 2023 | ASC 350 memo review (1st round) | 1.00 | 450.00 | 450.00 |
| Zavoronkova, Irina | Principal | October 6, 2023 | ASC 350 review - management's analysis review and RSM questions | 0.75 | 840.00 | 630.00 |
| Micciche, Thomas | Supervisor | October 6, 2023 | Review Stout report | 0.20 | 345.00 | 69.00 |
| Oreilly, Brendan | Associate | October 9, 2023 | Updated memo, validated equipment lease data, updated model and memo again | 3.00 | 235.00 | 705.00 |
| Regan, John | Supervisor | October 9, 2023 | APM + Prep | 0.80 | 345.00 | 276.00 |
| Hoover, Rachel | Director | October 9, 2023 | fresh start audit - prep and APM | 0.80 | 645.00 | 516.00 |
| Micciche, Thomas | Supervisor | October 9, 2023 | Review/edit Rhodium Enterprises common stock ASC 820 memo for September 2021 valuation | 4.00 | 345.00 | 1,380.00 |
| Micciche, Thomas | Supervisor | October 9, 2023 | Audit planning meeting | 0.50 | 345.00 | 172.50 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|----------------|------------------|---|-------|--------|-----------------|
| Koznek, Xin | Director | October 9, 2023 | APM + Prep for fresh start audit | 0.75 | 645.00 | 483.75 |
| Oreilly, Brendan | Associate | October 10, 2023 | Updated model and memo | 1.00 | 235.00 | 235.00 |
| Regan, John | Supervisor | October 11, 2023 | review of model discussion with Team | 2.00 | 345.00 | 690.00 |
| Regan, John | Supervisor | October 12, 2023 | Reviewing Core model, discussions with Team, developing questions | 4.50 | 345.00 | 1,552.50 |
| Bowers, Leah | Manager | October 12, 2023 | Celsius Stout Valuation Call to connect stout and RSM VS and provide information on the valuations. / Celsius Status call update external with Celsius and EY | 1.40 | 450.00 | 630.00 |
| Iqbal, Nazim | Manager | October 12, 2023 | Valuation call with RSM Valuation and External Valuation team for Celsius (Stout) | 2.50 | 450.00 | 1,125.00 |
| Micciche, Thomas | Supervisor | October 12, 2023 | Valuation call with Stout/Celsius | 1.00 | 345.00 | 345.00 |
| Koznek, Xin | Director | October 12, 2023 | call with team brainstorming on modeling questions | 1.20 | 645.00 | 774.00 |
| Khaydarov, Timur | Manager | October 13, 2023 | PBC/docs review | 1.00 | 450.00 | 450.00 |
| Oreilly, Brendan | Associate | October 13, 2023 | Updated model and memo, ran GPC screen | 2.00 | 235.00 | 470.00 |
| Siegal, Howie | Partner | October 13, 2023 | read through and reviewed the valuations and methodology for freshstart accounting related to alternative investments and loan portfolio | 3.00 | 840.00 | 2,520.00 |
| Siegal, Howie | Partner | October 17, 2023 | Valuation specialist scoping call 0.5 Readthrough of stout valuation report for alternative investments 6.2 | 6.70 | 840.00 | 5,628.00 |
| Croce, Steven | Senior Manager | October 17, 2023 | NewCo valuations, internal call | 3.00 | 645.00 | 1,935.00 |
| Micciche, Thomas | Supervisor | October 17, 2023 | Scope confirmation meeting with Audit Team | 0.50 | 345.00 | 172.50 |
| Lancaster, Barbara | Director | October 18, 2023 | BV team discussions, emails w/ AT to clarify scope | 1.00 | 645.00 | 645.00 |
| Zavoronkova, Irina | Principal | October 18, 2023 | concurring partner review - memo | 1.25 | 840.00 | 1,050.00 |
| Micciche, Thomas | Supervisor | October 18, 2023 | Review investments in VS scope and prepare questions for Stout | 1.00 | 345.00 | 345.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|-----------------|------------------|---|-------|--------|-----------------|
| Micciche, Thomas | Supervisor | October 18, 2023 | Review investments in VS scope and prepare questions for Stout | 0.50 | 345.00 | 172.50 |
| Oreilly, Brendan | Associate | October 19, 2023 | Updated memo | 0.50 | 235.00 | 117.50 |
| Hill, Caleb | Associate | October 19, 2023 | Missed time 10/3 - Celsius Core document review & modeling | 4.00 | 235.00 | 940.00 |
| Hill, Caleb | Associate | October 19, 2023 | Missed time 10/4 - Celsius Core modeling | 3.10 | 235.00 | 728.50 |
| Hill, Caleb | Associate | October 19, 2023 | Missed time 10/5 - Celsius Core modeling, questions , drafts | 5.20 | 235.00 | 1,222.00 |
| Hill, Caleb | Associate | October 19, 2023 | Missed time 10/6 - Celsius Core document review & modeling | 2.00 | 235.00 | 470.00 |
| Hill, Caleb | Associate | October 19, 2023 | Missed time 10/10 - Celsius Core meting - 1.0 hrs 10/10 - Celsius Core model corrections - 1.5 hrs. | 2.50 | 235.00 | 587.50 |
| Hill, Caleb | Associate | October 19, 2023 | Missed time 10/11 - Celsius Core check-in | 0.80 | 235.00 | 188.00 |
| Hill, Caleb | Associate | October 19, 2023 | Missed time 10/12 - Celsius Core memo | 3.10 | 235.00 | 728.50 |
| Siegal, Howie | Partner | October 19, 2023 | valuation meeting on 805 for fresh start accounting 0.7 call with SEC on preclearance 0.5 | 1.20 | 840.00 | 1,008.00 |
| Zavoronkova, Irina | Principal | October 19, 2023 | audit planning meeting - PPA review | 1.00 | 840.00 | 840.00 |
| Johnson, Luke | Manager | October 19, 2023 | REVS APM | 0.30 | 450.00 | 135.00 |
| Croce, Steven | Senior Manager | October 19, 2023 | Valuations discussion | 2.00 | 645.00 | 1,290.00 |
| Micciche, Thomas | Supervisor | October 19, 2023 | ASC 805 audit planning meeting | 0.50 | 345.00 | 172.50 |
| Oreilly, Brendan | Associate | October 20, 2023 | Finished memo | 0.50 | 235.00 | 117.50 |
| Zavoronkova, Irina | Principal | October 20, 2023 | ASC 360 memo - concurring review | 0.25 | 840.00 | 210.00 |
| Hoover, Rachel | Director | October 20, 2023 | calls with Arlene, Xin, JM. Call with Steven, Review models and provide comments for edits. | 4.30 | 645.00 | 2,773.50 |
| Crismyre, Michael | Senior Director | October 23, 2023 | Review of Stout valuation report | 2.00 | 690.00 | 1,380.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|--|-------|--------|-----------------|
| Oreilly, Brendan | Associate | October 23, 2023 | Sent out memo for signing, and uploaded signed memo | 0.50 | 235.00 | 117.50 |
| Oreilly, Brendan | Associate | October 23, 2023 | Audit Planning Meeting for NewCo | 0.50 | 235.00 | 117.50 |
| Wei, Chris | Senior Associate | October 23, 2023 | troubleshoot template and workflow, generate output and documentation, internal meeting | 4.00 | 300.00 | 1,200.00 |
| Roper, David | Manager | October 23, 2023 | read report, assigned staff | 2.00 | 450.00 | 900.00 |
| Stonyte, Gabriele | Associate | October 23, 2023 | Drafting model; Meeting with PM on status update | 1.85 | 235.00 | 434.75 |
| Zavoronkova, Irina | Principal | October 23, 2023 | ASC 350 review - planning meeting: memo / documentation and procedures | 0.75 | 840.00 | 630.00 |
| Hill, Lindsay | Principal | October 23, 2023 | Internal calls | 1.00 | 840.00 | 840.00 |
| Hoover, Rachel | Director | October 23, 2023 | review models, provide comments re updates to team, call with Caleb, emails with Steven | 2.80 | 645.00 | 1,806.00 |
| Cook, Tanner | Senior Associate | October 23, 2023 | questions for Loans and EFH loans | 1.50 | 300.00 | 450.00 |
| Micciche, Thomas | Supervisor | October 23, 2023 | ASC 805 scope confirmation meeting and review questions for Stout re: alternative investments review | 1.50 | 345.00 | 517.50 |
| Khaydarov, Timur | Manager | October 23, 2023 | VS regroup- scope discussion | 0.50 | 450.00 | 225.00 |
| Lewey, Andrew | Senior Associate | October 24, 2023 | corroboration | 2.50 | 300.00 | 750.00 |
| Staerk, Catherine | Senior Associate | October 24, 2023 | created testing wp for 2022 , dropped in information from the 6 coutns performed, created count instruction documentation | 3.60 | 300.00 | 1,080.00 |
| Wei, Chris | Senior Associate | October 24, 2023 | troubleshoot template, generate output, meetings | 2.00 | 300.00 | 600.00 |
| Siegal, Howie | Partner | October 24, 2023 | review of preclearance staking memo | 0.80 | 840.00 | 672.00 |
| Hill, Lindsay | Principal | October 24, 2023 | Internal call | 0.50 | 840.00 | 420.00 |
| Micciche, Thomas | Supervisor | October 24, 2023 | Review/edit alternative investments' price and volatility pulls/models/calculations, update call with team, finalize questions for Stout | 4.00 | 345.00 | 1,380.00 |
| Khaydarov, Timur | Manager | October 24, 2023 | Call with solution set leader - confirming scope assumption for the 805 review | 0.50 | 450.00 | 225.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|------------------|------------------|---|-------|--------|-----------------|
| Koznek, Xin | Director | October 24, 2023 | internal call discuss variances and next steps | 0.75 | 645.00 | 483.75 |
| Koznek, Xin | Director | October 24, 2023 | fresh start scoping and approach | 0.75 | 645.00 | 483.75 |
| Lewey, Andrew | Senior Associate | October 25, 2023 | corroboration, modelling | 4.00 | 300.00 | 1,200.00 |
| Lancaster, Barbara | Director | October 25, 2023 | Review questions to Stout and AT | 0.75 | 645.00 | 483.75 |
| Hoover, Rachel | Director | October 25, 2023 | fresh start discussion | 0.90 | 645.00 | 580.50 |
| Croce, Steven | Senior Manager | October 25, 2023 | valuations | 1.00 | 645.00 | 645.00 |
| Miccicche, Thomas | Supervisor | October 25, 2023 | Review/edit market data pull memo for QRDO | 1.00 | 345.00 | 345.00 |
| Lewey, Andrew | Senior Associate | October 26, 2023 | corroboration, modelling | 6.00 | 300.00 | 1,800.00 |
| Roper, David | Manager | October 26, 2023 | reviewed model with staff, sent follow ups | 2.00 | 450.00 | 900.00 |
| Hoover, Rachel | Director | October 26, 2023 | Shifting prior time to chargecode. (10/19-10/24 I was not able to enter time due to tech issue) | 2.00 | 645.00 | 1,290.00 |
| Miccicche, Thomas | Supervisor | October 26, 2023 | Finalize market data pull memo for QRDO | 0.50 | 345.00 | 172.50 |
| Crismyre, Michael | Senior Director | October 27, 2023 | Review of Stout workpapers re:valuation | 1.00 | 690.00 | 690.00 |
| Lewey, Andrew | Senior Associate | October 27, 2023 | modelling, review with team, market analysis | 6.00 | 300.00 | 1,800.00 |
| Wei, Chris | Senior Associate | October 27, 2023 | meeting, fix template | 1.00 | 300.00 | 300.00 |
| Roper, David | Manager | October 27, 2023 | draft memo review, reviewed with director | 1.00 | 450.00 | 450.00 |
| Croce, Steven | Senior Manager | October 27, 2023 | connect with EY on valuations | 1.00 | 645.00 | 645.00 |
| Koznek, Xin | Director | October 27, 2023 | core/rhodium memos review | 3.40 | 645.00 | 2,193.00 |
| Wei, Chris | Senior Associate | October 30, 2023 | fix template, documentation | 1.00 | 300.00 | 300.00 |
| Regan, John | Supervisor | October 30, 2023 | Fresh start call with Client and update w team | 1.60 | 345.00 | 552.00 |
| Hill, Lindsay | Principal | October 30, 2023 | Call with specialist | 1.00 | 840.00 | 840.00 |
| Hoover, Rachel | Director | October 30, 2023 | call with stout/client, follow up questions, call with team | 1.50 | 645.00 | 967.50 |
| Miccicche, Thomas | Supervisor | October 30, 2023 | Valuation call with Stout/Celsius | 1.00 | 345.00 | 345.00 |
| Khaydarov, Timur | Manager | October 30, 2023 | Call with client/AT/appraiser to verify scope (FV used) | 0.50 | 450.00 | 225.00 |
| Miccicche, Thomas | Supervisor | October 31, 2023 | Review Stout's responses to questions and review/edit alternative investments' DLOM memos | 4.00 | 345.00 | 1,380.00 |
| Miccicche, Thomas | Supervisor | November 1, 2023 | Review final memo | 2.00 | 345.00 | 690.00 |

| Professional | Position | Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|--------------------|----------------|------------------|---|---------------|--------|-------------------|
| Hoover, Rachel | Director | November 1, 2023 | review responses, emails with BV, call with BV, emails with AT | 0.90 | 645.00 | 580.50 |
| Lancaster, Barbara | Director | November 1, 2023 | BV/CFI discussion on Rhodium scope | 0.50 | 645.00 | 322.50 |
| Jacobson, Scott | Director | November 1, 2023 | Concurring review for ME valuation specialist memo and analysis | 2.00 | 645.00 | 1,290.00 |
| Hollier, Tori | Supervisor | November 2, 2023 | BTC roll for quarters | 3.70 | 345.00 | 1,276.50 |
| Hoover, Rachel | Director | November 2, 2023 | diuscss with team | 0.50 | 645.00 | 322.50 |
| Hoover, Rachel | Director | November 3, 2023 | emails with AT | 0.10 | 645.00 | 64.50 |
| Siegal, Howard | Partner | November 3, 2023 | form 10 reviews | 6.70 | 840.00 | 5,628.00 |
| Croce, Steven | Senior Manager | November 3, 2023 | valuation other investments | 2.00 | 645.00 | 1,290.00 |
| Davisson, Rich | Partner | November 6, 2023 | Review of form 10 | 2.30 | 840.00 | 1,932.00 |
| Hoover, Rachel | Director | November 7, 2023 | emails with Steve | 0.30 | 645.00 | 193.50 |
| Blice, Joe | Partner | November 7, 2023 | Reading Form 10 | 1.50 | 840.00 | 1,260.00 |
| Blice, Joe | Partner | November 8, 2023 | first pass through Fahrenheit audit workpapers. | 2.50 | 840.00 | 2,100.00 |
| Siegal, Howard | Partner | November 8, 2023 | on calls with team clearing comments on revenue analytics and using power invoices to derive wattage for analytical inputs. | 7.40 | 840.00 | 6,216.00 |
| Micciche, Thomas | Supervisor | November 9, 2023 | Finalize final memo | 0.50 | 345.00 | 172.50 |
| Siegal, Howard | Partner | November 9, 2023 | 1 hour call with EY and Mining network to do additional wallet verification on fireblocks. 4 hours for additional calls with ryan hurley, nazim iqbal and Steve Croce reworking the revenue analytics | 5.50 | 840.00 | 4,620.00 |
| Croce, Steven | Senior Manager | November 9, 2023 | final reviews and completion items | 2.00 | 645.00 | 1,290.00 |
| TOTAL | | | | 208.05 | | 101,820.75 |

EXHIBIT A4
SUMMARY OF TOTAL FEES
NEWCO SERVICES FOR RSM US LLP
CELSIUS MINING LLC
August 1, 2023 through November 9, 2023

| Professional | Position | Transaction Date | Billable Transaction Memo | Hours | Rate | Billable Amount |
|---------------|----------------|------------------|---|-------------|--------|-----------------|
| Croce, Steven | Senior Manager | October 23, 2023 | set up and planning of NewCo file | 3.00 | 645.00 | 1,935.00 |
| Croce, Steven | Senior Manager | October 24, 2023 | set up and planning of NewCo file, valuation consults and discussions | 6.00 | 645.00 | 3,870.00 |
| TOTAL | | | | 9.00 | | 5,805.00 |

EXHIBIT B
EXPENSE SUMMARY FOR RSM US LLP
CELSIUS MINING LLC
August 1, 2023 through November 9, 2023

| Category | Exhibit B |
|------------------------|------------------|
| Out of Pocket Expenses | 32,003.70 |
| GRAND TOTAL | 32,003.70 |

EXHIBIT B1
TOTAL EXPENSE DETAIL FOR RSM US LLP
CELSIUS MINING LLC
August 1, 2023 through November 9, 2023

| Professional | Position | Transaction Date | Task | Transaction Source | Billable Transaction Memo | Billable Amount |
|-----------------------------------|------------------|--------------------|------------------------|--------------------|---|-----------------|
| Staerk, Catherine | Senior Associate | September 6, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/11/2023 staying in CA for client travel | 1,120.65 |
| Bank Corp. - One Card Program, US | N/A | September 11, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/18/2023 SIEGAL/HOWARD 0855238217 Fee | 4.12 |
| Bank Corp. - One Card Program, US | N/A | September 11, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/18/2023 SIEGAL/HOWARD DTW - SNA - DTW 7995059283 | 959.07 |
| Bank Corp. - One Card Program, US | N/A | September 13, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/18/2023 HOLLIER/TORI NICOLE 0855347548 Fee | 4.12 |
| Bank Corp. - One Card Program, US | N/A | September 13, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/25/2023 HOLLIER/TORI NICOLE 0855373395 Fee | 4.12 |
| Bank Corp. - One Card Program, US | N/A | September 13, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/22/2023 HOLLIER/TORI NICOLE SNA - AUS 7995354655 | 350.33 |
| Bank Corp. - One Card Program, US | N/A | September 13, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/18/2023 COLLINS/STEPHEN MICHAEL AUS - SNA 7995354736 | 335.07 |

| Professional | Position | Transaction Date | Task | Transaction Source | Billable Transaction Memo | Billable Amount |
|-----------------------------------|----------|--------------------|------------------------|--------------------|---|-----------------|
| Bank Corp. - One Card Program, US | N/A | September 13, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/22/2023 COLLINS/STEPHEN MICHAEL SNA - AUS 7995354737 | 350.33 |
| Bank Corp. - One Card Program, US | N/A | September 13, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/18/2023 COLLINS/STEPHEN MICHAEL 0855377029 Fee | 4.12 |
| Bank Corp. - One Card Program, US | N/A | September 13, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/20/2023 BOWERS/LEAH CATHRYN 0855377033 Fee | 4.12 |
| Bank Corp. - One Card Program, US | N/A | September 13, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/29/2023 HOLLIER/TORI NICOLE SNA - AUS 7995354730 | 220.98 |
| Bank Corp. - One Card Program, US | N/A | September 13, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/25/2023 HOLLIER/TORI NICOLE AUS - SNA 7995354729 | 322.01 |
| Bank Corp. - One Card Program, US | N/A | September 13, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/18/2023 HOLLIER/TORI NICOLE AUS - SNA 7995354653 | 335.07 |
| Bank Corp. - One Card Program, US | N/A | September 13, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/18/2023 BASS/LIESEL JANAE 0855373381 Fee | 4.12 |

| Professional | Position | Transaction Date | Task | Transaction Source | Billable Transaction Memo | Billable Amount |
|-----------------------------------|-----------|--------------------|------------------------|--------------------|--|-----------------|
| Bank Corp. - One Card Program, US | N/A | September 13, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/18/2023 BASS/LIESEL JANAE AUS - SNA - AUS 7995354715 | 657.07 |
| Bank Corp. - One Card Program, US | N/A | September 13, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/20/2023 BOWERS/LEAH CATHRYN SNA - DFW 7995354739 | 308.90 |
| Bank Corp. - One Card Program, US | N/A | September 13, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/18/2023 BASS/LIESEL JANAE 0855373389 Fee | 4.12 |
| Bass, Liesel | Associate | September 15, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/12/2023 Breakfast for celsius in person re-audit workshop | 13.00 |
| Bass, Liesel | Associate | September 15, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/13/2023 Breakfast for celsius in person re-audit workshop | 9.80 |
| Bass, Liesel | Associate | September 15, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/14/2023 Breakfast for celsius in person re-audit workshop | 10.79 |
| Bass, Liesel | Associate | September 15, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/15/2023 Breakfast for Celsius in person re-audit workshop | 18.64 |
| Bass, Liesel | Associate | September 15, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/11/2023 Hotel for Celsius re-audits in person workshops | 318.55 |
| Bass, Liesel | Associate | September 15, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/12/2023 Hotel for Celsius re-audits in person workshops | 406.55 |
| Bass, Liesel | Associate | September 15, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/13/2023 Hotel for Celsius re-audits in person workshops | 417.55 |
| Bass, Liesel | Associate | September 15, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/14/2023 Hotel for Celsius re-audits in person workshops | 274.55 |

| Professional | Position | Transaction Date | Task | Transaction Source | Billable Transaction Memo | Billable Amount |
|-----------------------------------|-----------|--------------------|------------------------|--------------------|---|-----------------|
| Bass, Liesel | Associate | September 15, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/11/2023 incidentals - drink purchase at airport | 5.00 |
| Bass, Liesel | Associate | September 15, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/11/2023 Lunch for in person Celsius re-audits workshop | 44.19 |
| Bass, Liesel | Associate | September 15, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/13/2023 Dinner for Celsius in person re-audit workshop | 43.10 |
| Bass, Liesel | Associate | September 15, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/14/2023 Dinner for Celsius in person re-audit workshops | 34.85 |
| Bank Corp. - One Card Program, US | N/A | September 15, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/18/2023 MCGREGOR/ERIN ROSE AUS - SNA - AUS 7996138273 | 657.07 |
| Bank Corp. - One Card Program, US | N/A | September 15, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/18/2023 MCGREGOR/ERIN ROSE 0855485588 Fee | 4.12 |
| Bank Corp. - One Card Program, US | N/A | September 19, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/25/2023 BASS/LIESEL JANAE 0855653483 Fee | 4.12 |
| Bank Corp. - One Card Program, US | N/A | September 19, 2023 | Out of Pocket Expenses | Supplier Invoice | Airfare 09/25/2023 BASS/LIESEL JANAE AUS - SNA - DFW - AUS 7996588237 | 683.78 |
| Bowers, Leah | Manager | September 20, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/20/2023 hotel stay in OC for Celsius onsite | 1,175.00 |
| Bowers, Leah | Manager | September 20, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/18/2023 Uber trip to airport in austin | 53.95 |

| Professional | Position | Transaction Date | Task | Transaction Source | Billable Transaction Memo | Billable Amount |
|--------------|-----------|--------------------|------------------------|--------------------|--|-----------------|
| Bowers, Leah | Manager | September 20, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/18/2023 Uber to client site from airport in OC | 41.72 |
| Bowers, Leah | Manager | September 20, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/19/2023 Uber from client office to RSM office | 54.92 |
| Bowers, Leah | Manager | September 20, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/19/2023 Uber trip for team from RSM OC Office to Dinner near hotel | 63.20 |
| Bowers, Leah | Manager | September 20, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/19/2023 Lunch for team at client site in OC | 201.11 |
| Bowers, Leah | Manager | September 20, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/20/2023 uber to airport from client site | 37.63 |
| Bowers, Leah | Manager | September 20, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/18/2023 Uber from dinner to hotel | 73.31 |
| Bass, Liesel | Associate | September 21, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/21/2023 Coffee for Celsius re-audits in person workshop | 8.20 |
| Bass, Liesel | Associate | September 21, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/19/2023 Coffee for Celsius re-audits in person workshop | 8.20 |
| Bass, Liesel | Associate | September 21, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/18/2023 Celsius re-audits in person workshops | 566.05 |
| Bass, Liesel | Associate | September 21, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/19/2023 Celsius re-audits in person workshops | 632.05 |
| Bass, Liesel | Associate | September 21, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/20/2023 Celsius re-audits in person workshops | 621.05 |
| Bass, Liesel | Associate | September 21, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/20/2023 Snacks & in office drinks at the EY office for Celsius re-audits in person workshop | 5.00 |
| Bass, Liesel | Associate | September 21, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/18/2023 Water at Austin airport, traveling to Celsius re-audits in person workshop | 5.00 |

| Professional | Position | Transaction Date | Task | Transaction Source | Billable Transaction Memo | Billable Amount |
|----------------|------------------|--------------------|------------------------|--------------------|--|-----------------|
| Bass, Liesel | Associate | September 21, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/21/2023 Water at Irvine airport traveling home from Celsius re-audits in person workshop | 5.00 |
| Hollier, Tori | Supervisor | September 21, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/14/2023 hotel for on-site work; room service on thursday night | 46.37 |
| Hollier, Tori | Supervisor | September 21, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/11/2023 hotel for on-site work lodging | 1,524.87 |
| Hollier, Tori | Supervisor | September 21, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/11/2023 Hotel for Stephen Collins (staff) as his card was having read error | 1,578.70 |
| McGregor, Erin | Senior Associate | September 23, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/21/2023 Breakfast while in California for Celsius audit. | 8.00 |
| McGregor, Erin | Senior Associate | September 23, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/18/2023 Breakfast before flight to California for Celsius engagement. | 5.94 |
| McGregor, Erin | Senior Associate | September 23, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/22/2023 Snack at Irvine airport before flight | 11.83 |
| McGregor, Erin | Senior Associate | September 23, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/22/2023 Lunch at Irvine airport. | 12.92 |
| McGregor, Erin | Senior Associate | September 23, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/18/2023 Uber to airport in Austin. | 40.64 |
| McGregor, Erin | Senior Associate | September 23, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/21/2023 Lunch for team at EY office. Those included were Tori Hollier, Stephen Collins, Nazim Iqbal, and Steve Croce - all RSM employees. | 144.49 |
| McGregor, Erin | Senior Associate | September 23, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/22/2023 Uber to Irvine airport. | 13.99 |
| McGregor, Erin | Senior Associate | September 23, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/22/2023 Hotel stay for trip - 9/18 through 9/22. | 2,374.20 |
| Siegal, Howard | Partner | September 26, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/18/2023 breakfast at airport on way to celsius fieldwork review | 11.27 |

| Professional | Position | Transaction Date | Task | Transaction Source | Billable Transaction Memo | Billable Amount |
|----------------|-----------|--------------------|------------------------|--------------------|--|-----------------|
| Siegal, Howard | Partner | September 26, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/18/2023 lunch at airport upon landing in CA for celsius workpaper review | 14.69 |
| Siegal, Howard | Partner | September 26, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/20/2023 travel on the 20th from hotel to airport and then from DTW back to my home. concluded the visit to CFO and EY in Irvine for Celsius reviews | 123.72 |
| Siegal, Howard | Partner | September 26, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/18/2023 celsius trip tor eview workpapers and be on site with EY and CFO of Celsius. travel from home to DTW, DTW to EY | 146.13 |
| Siegal, Howard | Partner | September 26, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/18/2023 2 night stay in irvine to be with CFO of Celsius, RSM audit team and EY audit readiness team | 838.00 |
| Siegal, Howard | Partner | September 26, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/18/2023 2 night stay in irvine to be with CFO of Celsius, RSM audit team and EY audit readiness team | 1.30 |
| Siegal, Howard | Partner | September 26, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/18/2023 2 night stay in irvine to be with CFO of Celsius, RSM audit team and EY audit readiness team | 83.80 |
| Bass, Liesel | Associate | September 27, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/25/2023 Celsius re-audits in person workshop | 373.55 |
| Bass, Liesel | Associate | September 27, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/26/2023 Celsius re-audits in person workshop | 406.55 |
| Bass, Liesel | Associate | September 27, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/25/2023 Water & snacks for Celsius re-audits in person workshop | 5.00 |
| Bass, Liesel | Associate | September 27, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/27/2023 Water & snacks for Celsius re-audits in person workshop | 5.00 |

| Professional | Position | Transaction Date | Task | Transaction Source | Billable Transaction Memo | Billable Amount |
|-----------------------------------|----------------|--------------------|------------------------|--------------------|--|-----------------|
| Bass, Liesel | Associate | September 28, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/26/2023 Travel to hotel from celsius re-audits in person workshop | 14.93 |
| Bass, Liesel | Associate | September 28, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/27/2023 Travel to airport from celsius re-audits in person workshop | 40.72 |
| Bass, Liesel | Associate | September 28, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/26/2023 individual dinner for celsius re-audits in person workshop as approved by manager Nazim Iqball and Senior Manager Steve Croce | 23.26 |
| Bank Corp. - One Card Program, US | N/A | October 2, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/22/2023 Client travel for Celsius Mining, LLC | 1,755.00 |
| Bass, Liesel | Associate | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/27/2023 Team lunch for celsius re-audits in person workshop | 104.80 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/29/2023 Hotel for 2 weeks in CA for Celsius Mining | 2,874.60 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/17/2023 Uber to airport | 74.01 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/19/2023 Uber to OC RSM Office | 15.97 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/25/2023 Uber to OC RSM Office | 21.71 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/26/2023 Uber for team to OC RSM Office | 21.93 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/26/2023 Uber for team back to Hotel from OC RSM Office | 19.78 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/27/2023 Uber for Team to OC RSM Office | 21.51 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/29/2023 Uber to airport | 8.93 |

| Professional | Position | Transaction Date | Task | Transaction Source | Billable Transaction Memo | Billable Amount |
|---------------|----------------|------------------|------------------------|--------------------|---|-----------------|
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/29/2023 Uber from Airport | 89.28 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/17/2023 max reimbursement for waters | 5.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/18/2023 max reimbursement for waters | 5.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/19/2023 max reimbursement for waters | 5.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/20/2023 max reimbursement for waters | 5.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/21/2023 max reimbursement for waters | 5.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/22/2023 max reimbursement for waters | 5.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/23/2023 max reimbursement for waters | 5.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/24/2023 max reimbursement for waters | 5.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/25/2023 max reimbursement for waters | 5.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/26/2023 max reimbursement for waters | 5.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/27/2023 max reimbursement for waters | 5.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/28/2023 max reimbursement for waters | 5.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/29/2023 max reimbursement for waters | 5.00 |

| Professional | Position | Transaction Date | Task | Transaction Source | Billable Transaction Memo | Billable Amount |
|---------------|----------------|------------------|------------------------|--------------------|--|-----------------|
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/17/2023 per diem for day | 50.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/18/2023 per diem for breakfast | 13.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/19/2023 per diem for breakfast | 13.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/20/2023 per diem for breakfast and dinner | 36.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/21/2023 per diem for breakfast and dinner | 36.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/22/2023 per diem for day | 50.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/23/2023 per diem for day | 50.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/24/2023 per diem for day | 50.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/25/2023 per diem for breakfast | 13.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/26/2023 per diem for dinner | 23.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/27/2023 per diem for dinner | 23.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/28/2023 per diem for dinner | 23.00 |
| Croce, Steven | Senior Manager | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/29/2023 per diem for day | 50.00 |
| Hollier, Tori | Supervisor | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/25/2023 In California for Celsius audits | 1,436.78 |

| Professional | Position | Transaction Date | Task | Transaction Source | Billable Transaction Memo | Billable Amount |
|-----------------------------------|------------------|------------------|------------------------|--------------------|---|-----------------|
| Hollier, Tori | Supervisor | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/18/2023 in California for Celsius audits | 2,242.20 |
| Staerk, Catherine | Senior Associate | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/28/2023 team lunch at client site office | 99.13 |
| Staerk, Catherine | Senior Associate | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/25/2023 uber to airport for client travel | 18.99 |
| Staerk, Catherine | Senior Associate | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/29/2023 uber home from airport for client travel | 42.38 |
| Staerk, Catherine | Senior Associate | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/28/2023 breakfast at client | 8.00 |
| Staerk, Catherine | Senior Associate | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/25/2023 uber from airport to hotel for client travel | 12.97 |
| Staerk, Catherine | Senior Associate | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/29/2023 lunch at airport on way home for first flight | 12.47 |
| Staerk, Catherine | Senior Associate | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/29/2023 dinner at airport during layover on way home from client | 14.02 |
| Staerk, Catherine | Senior Associate | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/11/2023 lunch at client site | 22.63 |
| Staerk, Catherine | Senior Associate | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/12/2023 breakfast on 9/12 | 11.84 |
| Staerk, Catherine | Senior Associate | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/13/2023 breakfast on 9/13 | 13.38 |
| Staerk, Catherine | Senior Associate | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/11/2023 uber from apartment to austin airport | 20.03 |
| Staerk, Catherine | Senior Associate | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/14/2023 uber home from the austin airport | 31.92 |
| Bank Corp. - One Card Program, US | N/A | October 4, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/25/2023 hotel by client site | 1,428.20 |

| Professional | Position | Transaction Date | Task | Transaction Source | Billable Transaction Memo | Billable Amount |
|--------------|----------|------------------|------------------------|--------------------|--|-----------------|
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/11/2023 Client Engagement - Breakfast | 5.25 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/15/2023 Client engagement - dinner | 14.15 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/21/2023 Client engagement - Breakfast | 5.95 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/22/2023 Client engagement - breakfast | 9.40 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/27/2023 Client engagement - Breakfast | 5.95 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 10/02/2023 Client engagement - dinner | 24.50 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/11/2023 Client engagement - Travel | 31.72 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/12/2023 Client engagement - Travel | 26.49 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/14/2023 Client engagement - Travel | 26.61 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/18/2023 Client engagement - Travel | 18.23 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/19/2023 Client engagement - Travel | 26.67 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/20/2023 Client engagement - Travel | 33.68 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/21/2023 Client engagement - Travel | 29.13 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/25/2023 Client engagement - Travel | 35.42 |

| Professional | Position | Transaction Date | Task | Transaction Source | Billable Transaction Memo | Billable Amount |
|------------------------|----------|------------------|------------------------|--------------------|---|-----------------|
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/26/2023 Client engagement - Travel | 14.95 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/27/2023 Client engagement - Travel | 27.38 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/06/2023 Client engagement - Dinner | 30.00 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/11/2023 Client engagement - Lunch | 25.86 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/12/2023 Team Dinner | 321.29 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/25/2023 Client engagement - lunch | 53.62 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/25/2023 Client Engagement - Team Dinner | 409.62 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/26/2023 Client engagement - Team Breakfast | 79.51 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/26/2023 Client Engagement - Team Lunch | 116.65 |
| Iqbal, Nazim | Manager | October 7, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/29/2023 Client engagement - dinner | 30.00 |
| NON-TIME CHARGE VENDOR | N/A | October 10, 2023 | Out of Pocket Expenses | Supplier Invoice | CAPITAL CONFIRMS 08/28/23-09/14/23 | 74.62 |
| NON-TIME CHARGE VENDOR | N/A | October 10, 2023 | Out of Pocket Expenses | Supplier Invoice | CAPITAL CONFIRMS 08/28/23-09/14/23 | 37.31 |
| Bowers, Leah | Manager | October 22, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/20/2023 dinner in airport travel back from irvine - flight was delayed | 76.56 |
| Bowers, Leah | Manager | October 22, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/18/2023 airplane wifi to work on board | 15.00 |

| Professional | Position | Transaction Date | Task | Transaction Source | Billable Transaction Memo | Billable Amount |
|-----------------------------------|----------|------------------|------------------------|--------------------|--|------------------|
| Bowers, Leah | Manager | October 22, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/17/2023 check bag fee for travel to orange county | 30.00 |
| Bowers, Leah | Manager | October 22, 2023 | Out of Pocket Expenses | Supplier Invoice | 09/20/2023 bag fee for flight out of OC | 30.00 |
| Bank Corp. - One Card Program, US | N/A | November 9, 2023 | Out of Pocket Expenses | Supplier Invoice | 11/01/2023 business meal in office | 85.48 |
| | | | | TOTAL: | | 32,003.70 |

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: : **Chapter 11**

CELSIUS NETWORK LLC, et al., : **Case No. 22-10964 (MG)**

:

Debtors.² : **(Jointly Administered)**

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**FINAL FEE APPLICATION OF RSM US LLP FOR
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR CERTAIN AUDIT SERVICES FOR THE
FINAL PERIOD FROM AUGUST 1, 2023 THROUGH
NOVEMBER 9, 2023**

Pursuant to 11 U.S.C. §§ 330 and 331 and Rule 2016 of the Federal Rules of Bankruptcy Procedure, and in accordance with that certain *Order Granting Debtors' Application for Entry of an Order under Sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-2 Authorizing the Debtors to Employ and Retain RSM US LLP, Effective as of the Petition Date of July 13, 2022, to Provide Certain Audit Services*[Docket No. 3487] (the "**RSM Retention Order**") and that certain *Order Establishing Procedures for Interim Compensation and Reimbursement of Professionals* [Docket No. 372] (the "**Interim Compensation Order**"), the firm of RSM US LLP (hereinafter "**RSM**") hereby moves the United States Bankruptcy Court for the Southern District of New York (the "**Court**") for reasonable compensation for professional audit services rendered to the above-captioned debtors and debtors-in-possession (collectively, the "**Debtors**") in the amount of \$1,247,374.45 together with reimbursement for actual and necessary expenses incurred in the amount of \$32,003.70, for the final period commencing August 1, 2023 through and including November 9, 2023 (the "**Final Fee Period**"). In support of this Final Application, RSM respectfully represents as follows:

BACKGROUND

On July 13, 2022 (the “**Petition Date**”), each of the Debtors filed a voluntary petition with the Court under chapter 11 of the Bankruptcy Code.

On August 1, 2023, the Debtors filed the Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of RSM US LLP to Provide Certain Audit Services [Docket No. 3487], and in support of the Retention Application, the Debtors submitted the Declaration of Howard Siegal (the “**Siegal Declaration**”).

On October 5, 2023, the Court issued the Retention Order, authorizing the Debtors to retain RSM to provide certain audit services to the Debtors in connection with these chapter 11 cases, effective as of the Petition Date. The Retention Order authorizes RSM to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

RSM charges its fees in these cases in accordance with the terms set forth in the Retention Order and the corresponding Siegal Declaration. RSM confirms that rates charged during the compensation period are at or below market rates as compared to rates typically charged by comparably skilled practitioners.

All services for which compensation is requested herein by RSM were performed for or on behalf of the Debtors.

SUMMARY OF SERVICES RENDERED

During the Final Fee Period, RSM performed significant professional services for which it is seeking compensation on behalf of or for the Debtors and their estates and not on behalf of any committee, creditor or other person. RSM seeks \$1,247,374.45 together with reimbursement for actual and necessary expenses incurred in the amount of \$32,003.70 for the Final Fee Period. Set forth below is a summary of the significant professional services that RSM rendered to the Debtors during the Final Fee Period:

Audit Services

- Services related to the audit of consolidated balance sheets, related consolidated statements of operations, comprehensive income, shareholders' equity, cash flows and the related notes to the consolidated financial statements for the years ended December 31, 2022, December 31, 2021, and December 31, 2020 respectively.

Fee Application and Retention Services

- Services include discussions regarding retention procedures with client's counsel; conflict check process; the preparation of RSM's declaration and retention order; discussions with RSM's National Office; and discussions and correspondence with Debtors' counsel related to employment and fee applications.

Form 10

- Services related to the Form 10 procedures.

NewCo Services

- Services related to the planning of NewCo opening balance sheet audit.

The professional services performed by RSM were in the best interests of the Debtors, their estates and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, or tasks involved. The professional services were performed expediently and in an efficient manner.

DISBURSEMENTS

Exhibit B1 of RSM's final fee application provides a detailed statement of all expenses paid by RSM during the period, showing the amount of \$32,003.70 for reimbursement of out-of-pocket expenses. These expenses are reasonable and necessary, and were essential to, among other things, travel to and from various meetings with Debtor employees and to provide the audit services to the Debtor.

CONCLUSION

WHEREFORE, RSM respectfully requests the court approve the sum of \$1,247,374.45 as compensation for necessary professional services rendered to the Debtors for the Final Fee Period, and the sum of \$32,003.70 for reimbursement of actual and necessary costs and expenses incurred for the Final Fee Period.

Dated: January 17, 2024

Respectfully submitted,

By: /s/ Howard Siegal
Howard Siegal
RSM US LLP